PRELIMINARY EDITION

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

NOTICE

It is requested that the Budget with all its accompaniments may be treated as confidential until it is formally presented to the Legislative Assembly.

C. D. DESHMUKH,
Secretary to Government,
Central Provinces & Berar,
Finance Department.

The 1st September 1937.

N. B.—The figures in italics represent expenditure charged on the revenues of the province

NAGPUR
GOVERNMENT PRINTING, C. P. & BERAR
1937

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

FINANCE DEPARTMENT

CORRIGENDA

Budget Estimate, 1937-38

PAGE 125

Detailed Account No. 38-B—Medical—Hospitals and Dispensaries.—For " Contribution to the Bengal Government ", *read* " Contribution to other Governments ", and *delete* the words " at Calcutta ".

Memorandum explanatory of the Budget for the year 1937-38

PAGE 6

VIII—Provincial Excise.—In the first sentence of the second paragraph, *for* " 5,32 " *read* " 4,68 ", and *for* " 6,39 " in the second sentence *read* " 5,39 ".

IX—Stamps.—In the fourth line of the first paragraph, *for* " 60 " *read* " 62 ".

PAGE 40

On top of the paragraph beginning with " The following table gives " *insert* the heading ' WAYS AND MEANS ".

C. D. DESHMUKH,
Secy. to Govt., C. P. & Berar,
Finance Department.

NAGPUR:
The 9th September 1937.

GPN—1486-M—FD—10-9-37—230.

FOR THE YEAR

1937-38

BUDGET ESTIMATE FOR THE YEAR 1937-38

STATEMENT OF REVENUE AND RECEIPTS

[*T. Rs. stand for thousands of rupees.*]

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38	Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37. [Columns (3) and (5)]	Revised Estimate, 1936-37	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (5) and (7)]	Budget Estimate, 1936-37	Accounts 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
REVENUE							
A.—Principal Heads of Revenue—							
IV.—Taxes on Income other than Corporation Tax.	..	..	..	..	..	..	..
V.—Salt	..	..	..	..	..	..	..
VII.—Land Revenue	18	**2,50,27**	−8,01	**2,58,28**	+2,71	**2,55,57**	**2,44,55**
VIII.—Provincial Excise ..	19	**66,43**	+4,68	**61,75**	+21	**61,54**	**60,22**
IX.—Stamps	22	**49,30**	−1,70	**51,00**	−5,00	**56,00**	**52,00**
X.—Forest	23	**49,07**	+1,57	**47,50**	−3,00	**50,50**	**49,39**
XI.—Registration	24	**5,65**	+65	**5,00**	−6	**5,06**	**4,85**
XII.—Receipts under Motor Vehicles Taxation Act*	24	**4,00**	..	**4,00**	+23	**3,77**	**3,66**
XIII.—Other Taxes and Duties ..	24	**32**	+32	..	..	..	..
Total ..		**4,25,04**	−2,49	**4,27,53**	−4,91	**4,32,44**	**4,14,67**
C.—Irrigation, etc.—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	25	**3,43**	+21	**3,22**	+16	**3,06**	**2,81**
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	25	**106**	+6	**100**	..	**1,00**	**99**
Total ..		**4,49**	+27	**4,22**	+16	**4,06**	**3,80**
Carried over ..		**4,29,53**	−2,22	**4,31,75**	−4,75	**4,36,50**	**4,18,47**

*These receipts were, till 1936-37, credited to the head XXXVI.—Miscellaneous Departments.

STATEMENT OF REVENUE AND RECEIPTS—*contd.*

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38	Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37. [Columns (3) and (5)]	Revised Estimate, 1936-37	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (5) and (7)]	Budget Estimate, 1936-37	Accounts, 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward ..		**4,29,53**	**−2,22**	**4,31,75**	**−4,75**	**4,36,50**	**4,18,47**
E.—Debt Services—							
XX.—Interest ..	26	**3,98**	**+29**	**3,69**	**+38**	**3,31**	**3,58**
F.—Civil Administration—							
XXI.—Administration of Justice ..	26	**5,15**	**+43**	**4,72**	**−18**	**4,90**	**4,83**
XXII.—Jails and Convict Settlements.	28	**1,81**	**+1**	**1,80**	**+12**	**1,68**	**1,62**
XXIII.—Police	28	**2,79**	**+1,74**	**1,05**	**−19**	**1,24**	**1,10**
XXVI.—Education	29	**6,80**	**+6**	**6,74**	**−11**	**6,85**	**6,85**
XXVII.—Medical	30	**78**	**−2**	**80**	**+4**	**76**	**73**
XXVIII.—Public Health ..	30	**85**	**−4**	**89**	**+19**	**70**	**83**
XXIX.—Agriculture* ..	31	**2,94**	**+56**	**2,38**	**−6**	**2,44**	**2,27**
XXX.—Veterinary ..	32	**74**	**−1**	**75**	**−10**	**85**	**71**
XXXI.—Co-operative Credit ..	32	**18**	**+17**	**1**	..	**1**	**5**
XXXII.—Industries	33	**32**	**+4**	**28**	**−11**	**39**	**25**
XXXVI.—Miscellaneous Departments. (*a*)	33	**71**	**+15**	**56**	..	**56**	**54**
Total ..		**23,07**	**+3,09**	**19,98**	**−40**	**20,38**	**19,78**
H.—Civil Works and Miscellaneous Public Improvements.							
XXXIX.—Civil Works ..	33	**11,99**	**−2,00**	**13,99**	**−2,31**	**16,30**	**13,55**
I.—Miscellaneous—							
XLIII.—Transfers from Famine Relief Fund.	33	**4**	**−1**	**5**	**+2**	**3**	..
XLIV.—Receipts in aid of Superannuation.	34	**44**	..	**44**	**−1**	**45**	**49**
XLV.—Stationery and Printing ..	34	**47**	**+3**	**44**	**−3**	**47**	**48**
XLVI.—Miscellaneous ..	35	**5,32**	**+1,67**	**3,65**	**−75**	**4,40**	**5,36**
Total ..		**6,27**	**+1,69**	**4,58**	**−77**	**5,35**	**6,33**
Carried over ..		**4,74,84**	**+85**	**4,73,99**	**−7,85**	**4,81,84**	**4,61,71**

*Includes contribution from the Imperial Council of Agricultural Research with effect from 1937-38.

(*a*) Receipts on account of Motor Vehicles Taxation Act are excluded as they are shown against the new major head "XII.—Receipts under Motor Vehicles Taxation Act."

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38	Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37. [Columns (3) and (5)]	Revised Estimate, 1936-37	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (5) and (7)]	Budget Estimate, 1936-37	Accounts, 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward ..		4,74,84	+85	4,73,99	−7,85	4,81,84	4,61,71
M.—Extraordinary items—							
LI.—Extraordinary Receipts ..	35	..	−10	10	..	10	5
Total Provincial Revenue ..		4,74,84	+75	4,74,09	−7,85	4,81,94	4,61,76
DEBT, DEPOSITS AND ADVANCES							
N.—Public Debt—							
I.—Permanent Debt ..	176-177	50,00	+50,00	..	..	..	..
II.—Floating Debt ..	176-177	6,51	+6,51	..	..	..	..
III.—Loans from the Central Government.	178-179	..	−33,51	*33,51	+17,51	16,00	38,36
Total Public Debt ..		56,51	+23,00	33,51	+17,51	16,00	38,36
P.—Deposits and Advances—							
I.—Deposits bearing Interest.							
Famine Relief Fund ..	180-181	3,79	+23	3,56	+13	3,43	6,51
II.—Deposits not bearing Interest							
A.—Sinking Funds.							
Appropriations for Reduction or Avoidance of Debt.	182-183	1,35	−7,43	8,78	−2	8,80	7,45
Sinking Fund for loans granted to local bodies.		..	..	..	..	..	..
Sinking Fund Investment Account ..		..	..	..	..	..	..
Total Sinking Funds ..		1,35	−7,43	8,78	−2	8,80	7,45
Carried over ..		1,35	−7,43	8,78	−2	8,80	7,45

*The difference between this figure and that shown in column receipts on page 179 represents the anticipated deficit at the end of 1936-
..to be covered by loan from Central Government.

STATEMENT OF REVENUE AND RECEIPTS—*concld.*

Heads of Revenue and Receipts.	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38	Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37 [Columns (3) and (5)]	Revised Estimate, 1936-37.	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37 [Columns (5) and (7)]	Budget Estimate, 1936-37	Accounts, 1935-36
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward ..		**1,35**	**−7,43**	**8,78**	**—2**	**8,80**	**7,45**
B.—Reserve Funds							
Depreciation Fund for Govt. Presses	182-183	**8**	**+1**	**7**	..	**7**	**9**
Depreciation Fund for Forest Tramway	182-183	**29**	..	**29**	**+9**	**20**	**29**
Transfers from Famine Relief Fund ..	182-183	**3,85**	**+3,85**	..	..	..	..
Total Reserve Funds ..		**4,22**	**+3,86**	**36**	**+9**	**27**	**38**
C.—Other Deposit Accounts							
Other Accounts ..	184-185	**5,07**	**1,49**	**6,56**	**−96**	**7,52**	**12,20**
Total—Deposits not bearing Interest ..		**10,64**	**−5,06**	**15,70**	**−89**	**16,59**	**20,03**
III.—Advances not bearing interest.							
Advances repayable ..	186-187	**4,93**	**+4,93**	..	..	..	..
IV.—Suspense ..		..	..	..	..	..	..
V.—Miscellaneous							
Miscellaneous Government Account ..	186-187	**4**	**−7**	**11**	..	**11**	..
Total P-Deposits and Advances ..		**19,40**	**+3**	**19,37**	**−76**	**20,13**	**26,54**
R.—Loans and Advances by Provincial Governments.							
Loans to Local Bodies, etc. ..	188-189	**27,27**	**+3,96**	**23,31**	**−7,40**	**30,71**	**20,73**
Loans to Government servants ..	188-189	**1,25**	**+1,25**	..	..	..	..
Total Loans and advances by Provincial Governments.		**28,52**	**+5,21**	**23,31**	**−7,40**	**30,71**	**20,73**
Net receipts under other debt, deposit and remittance heads.	190-191	**14,27**	**+14,27**	..	..	..	..
Total Debt, Deposits and Advances		**1,18,70**	**+42,51**	**76,19**	**+9,35**	**66,84**	**85,63**
Total Revenue and Receipts ..		**5,93,54**	**+43,26**	**5,50,28**	**+1,50**	**5,48,78**	**5,47,39**
Opening Balance — Ordinary ..		***23,15**		..		..	..
Opening Balance — Famine Relief Fund ..		**†288**		**47,79**		**45,10**	**45,11**
Grand Total ..		**6,19,57**		**5,98,07**		**5,93,88**	**5,92,50**

*Minimum balance required to be kept in treasuries 13,15
Minimum balance required to be kept in the Bank 10,00
23,15

†Excludes the sum of 47,69 invested in Government securities of the nominal value of 46,20.

BUDGET ESTIMATE

STATEMENT OF EXPEND

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38. Charged	Voted	Total	Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37. [Columns (5) and (9)]
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
REVENUE EXPENDITURE					
A.—Direct Demands on the Revenue—					
7.—Land Revenue	36	*41*	18,44	18,85	+52
8.—Provincial Excise	46	*15*	9,43	9,58	+17
9.—Stamps	50	*3*	1,09	1,12	+9
10.—Forest	51	*5,95*	31,30	37,25	—60
11.—Registration	56	*3*	1,95	1,98	+3
12.—Charges on Account of Motor Vehicles Taxation Act ..	58	..	43	43	+1
13.—Other Taxes and Duties	59	..	..	..	—1
Total ..		*6,57*	62,64	69,21	+21
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—					
17.—Interest on works for which Capital Accounts are kept ..	60	*26,78*	..	26,78	+2
18.—Other Revenue Expenditure financed from Ordinary Revenues.	61	*9*	73	82	—14
Total ..		*26,87*	73	27,60	—12
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation Embankment and Drainage Works—	62	*1*	4	5	—12
Total ..		*1*	4	5	—12
E.—Debt Services—					
22.—Interest on Debt and other obligations ..	66-67	*−9,43*	..	−9,43	—10,54
23.—Appropriation for Reduction or Avoidance of Debt ..	67	*1,35*	..	1,35	—7,43
Total ..		*−8,08*	..	−8,08	—17,97
Carried over ..		*25,37*	63,41	88,78	—18,00

CENTRAL PROVINCES AND BERAR

FOR THE YEAR 1937-38

TURE AND DISBURSEMENTS

Revised Estimate, 1936-37.				Budget Estimate, 1936-37.			Accounts, 1935-36.		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with the Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
39	17,94	18,33	+10	27	17,96	18,23	36	18,24	18,60
15	9,26	9,41	−8	12	9,37	9,49	12	9,49	9,61
2	1,01	1,03	−23	2	1,24	1,26	3	1,13	1,16
6,79	31,06	37,85	−1	7,27	30,59	37,86	6,76	29,78	36,54
3	1,92	1,95	−4	3	1,96	1,99	4	1,90	1,94
..	42	42	+3	..	39	39	..	40	40
..	1	1	+1	..	..	..	..	..	..
7,38	61,62	69,00	−22	7,71	61,51	69,22	7,31	60,94	68,25
26,76	..	26,76	−146	28,22	..	28,22	2,791	..	27,91
9	87	96	−2	10	88	98	7	1,09	1,16
26,85	87	27,72	−148	28,32	88	29,20	2,798	1,09	29,07
1	16	17	+8	1	8	9	1	14	15
1	16	17	+8	1	8	9	1	14	15
1,11	..	1,11	+68	43	..	43	62	..	62
8,78	..	8,78	−2	8,80	..	8,80	7,45	..	7,45
9,89	..	9,89	+66	9,23	..	9,23	8,07	..	8,07
44,13	62,65	1,06,78	−96	45,27	62,47	1,07,74	43,37	62,17	1,05,54

GOVERNMENT OF T

BUDGET ESTIMA

STATEMENT OF EXPE

Heads of Expenditure and Disbursements.	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38 Charged	Voted	Total	Increase or decre (−) a compar with Revise Estima 1936-3 [Colum (5) an (9)].
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward..		*25,77*	63,41	88,78	−18,
F.—Civil Administration—					
25.—General Administration	68	*14,27*	56,69	71,46	+
27.—Administration of Justice	83	*6,65*	21,06	27,71	+
28.—Jails and Convict Settlements	90	*1,02*	8,06	9,08	+
29.—Police	94	*7,76*	53,67	61,43	+
36.—Scientific Departments	104	..	26	26	+
37.—Education	105-106	*2,54*	53 39	55,93	+3,1
38.—Medical	121	*2,06*	14,93	16,99	+1,
39.—Public Health	128	*31*	3,55	3,86	+
40.—Agriculture	134	*111*	9,07	10,18	+7
41.—Veterinary	146	*25*	4,86	5,11	+
42.—Co-operative credit..	151	42	2,41	2,83	+2
43.—Industries	153	*15*	2,85	3,00	+1
47.—Miscellaneous Departments	159	*17*	94	1,11	−
Total		*37,21*	2,31,74	2,68,95	+7,
H.—Civil Works and Miscellaneous Public Improvements—					
50.—Civil Works	163-164	*2,62*	60,49	63,11	+7
J.—Miscellaneous—					
54.—Famine Relief	164	..	4	4	−
55.—Superannuation Allowances and Pensions	165	*11,82*	28,56	40,38	−4,0
56.—Stationery and Printing	166	..	5,07	5,07	−8
57.—Miscellaneous	170	..	8,20	8,20	+1,0
Total		*11,82*	41,87	53,69	−3,9
Total Revenue Expenditure (Carried over)		*77,02*	3,97,51	4,74,53	−14,1

CENTRAL PROVINCES AND BERAR

FOR THE YEAR 1937-38

TURE AND DISBURSEMENTS—*contd.*

Revised Estimate, 1936-37				Budget Estimate, 1936-37			Accounts, 1935-36		
Charged	Voted	Total	Increase (+) or decrease (—) as compared with the Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
44,13	62,65	1,06,78	—96	*45,27*	62,47	1,07,74	*43,37*	62,17	1,05,54
13,86	57,05	70,91	+17	*13,90*	56,84	70,74	*12,52*	55,46	67,98
4,83	22,74	27,57	—41	*5,11*	22,87	27,98	*3,57*	23,31	26,88
97	7,98	8,95	+31	*98*	7,66	8,64	*74*	7,98	8,72
7,57	53,78	61,35	+19	*7,62*	53,54	61,16	*7,35*	53,44	60,79
..	14	14	..	..	14	14	..	15	15
2,77	50,04	52,81	—23	*2,89*	50,15	53,04	*2,60*	49,18	51,78
1,85	13,45	15,30	—8	*2,03*	13,35	15,38	*1,88*	12,86	14,74
29	3,54	3,83	+17	*30*	3,36	3,66	*29*	3,55	3,84
1,20	8,23	9,43	—2	*1,24*	8,21	9,45	*1,11*	8,03	9,14
20	4,82	5,02	+9	*1*	4,92	4,93	*11*	4,73	4,84
42	2,13	2,55	+4	*41*	2,10	2,51	*38*	1,94	2,32
16	2,71	2,87	—20	*16*	2,91	3,07	*13*	2,62	2,75
23	91	1,14	+5	*21*	88	1,09	*37*	81	1,18
34,35	2,27,52	2,61,87	+10	*34,86*	2,26,93	2,61,77	*31,05*	2,24,06	2,55,11
2,66	59,73	62,39	—160	*2,75*	61,24	63,99	*3,21*	59,07	62,28
..	5	5	+2	..	3	3	..	..	..
12,45	32,00	44,45	+22	*12,74*	31,49	44,23	*11,73*	30,53	42,26
..	5,94	5,94	+5	..	5,89	5,89	..	5,15	5,15
11	7,08	7,19	+14	*10*	6,95	7,05	*15*	7,28	7,43
12,56	45,07	57,63	+43	*12,84*	44,36	57,20	*11,88*	42,96	54,84
93,70	3,94,97	4,88,67	—2,03	*95,72*	3,94,98	4,90,70	*89,51*	3,88,26	4,77,77

BUDGET ESTIMA

STATEMENT OF EXPE

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38			Increase or decr (−) a compar with Revise Estimat 1936-3 [Column (5) an (9)]
		Charged	Voted	Total.	
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward ..		*77,02*	3,97,51	4,74,53	*−14,1*
CAPITAL EXPENDITURE					
AA.—Principal Revenue Heads—Forest and other Capital Outlay not charged to Revenue—					
65—Capital Outlay on Forests	172	..	−2	−2	-
CC.—Capital Account of Irrigation, Navigation, Embankment, and Drainage works not charged to Revenue—					
68.—Construction of Irrigation, etc., Works	172	*4*	42	46	+
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue—					
81.—Civil Works not charged to Revenue ..	173	*3,62*	12,65	16,27	+4,
JJ.—Miscellaneous—Capital Account not charged to Revenue—					
83.—Payments of commuted value of Pensions ..	173	*40*	4,79	5,19	+4,
Total ..		*4,06*	17,84	21,90	+9,
DEBT, DEPOSITS AND ADVANCES					
N.—PUBLIC DEBT					
I.—Permanent Debt		..	..	..	
II.—Floating Debt		..	..	..	
III.—Loans from the Central Government	178-179	*48,32*	..	48,32	+20,
Total Public Debt ..		*48,32*	..	48,32	+20,
Carried over ..		*1,29,40*	4,15,35	5,44,75	+15,

Revised Estimate, 1936-37				Budget Estimate, 1936-37			Accounts, 1935-36		
Charged	Voted	Total	Increase (+) or decrease (—) as compared with the Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
93,70	3,94,97	4,88,67	−2,03	*95,72*	3,94,98	4,90,70	*89,51*	3,88,26	4,77,77
..			+1	..	−1	−1	..	−3	−3
2	−12	−10	−11	*2*	−1	1	*6*	44	50
1,02	11,09	12,11	−56	*54*	12,13	12,67	*33*	5,37	5,70
1	76	77	..	*−33*	1,10	77	*42*	79	1,21
1,05	11,73	12,78	−66	*23*	13,21	13,44	*81*	6,57	7,38
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
27,36	..	27,36	+1	*27,35*	..	27,35	*28,87*	..	28,87
27,36	..	27,36	+1	*27,35*	..	27,35	*28,87*	..	28,87
1,22,11	4,06,70	5,28,81	−2,68	*1,23,30*	4,08,19	5,31,49	*1,19,19*	3,94,83	5,14,02

BUDGET ESTIM

STATEMENT OF EX

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38. Charged	Voted	Total	Increa or de (−) comp wi Revi Estin 1936 [Colu (5) a (9)
(1)	(2)	(3)	(4)	(5)	(6
		T. Rs.	T. Rs.	T. Rs.	T.
Brought forward ..		*1,29,40*	**4,15,35**	**5,44,75**	+1
P.—DEPOSITS AND ADVANCES					
I.—Deposits bearing Interest					
Famine Relief Fund ..	180-181	*6,41*	..	**6,41**	−4,
II.—Deposits not bearing Interest					
A.—SINKING FUNDS					
Appropriations for reduction or Avoidance of Debt ..					
Sinking Funds Investment Account ..					
Sinking Fund for loans granted to local bodies ..					
Total Sinking Funds ..			..	..	..
B.—RESERVE FUNDS					
Depreciation Fund for Government Presses ..	182-183	*17*	..	**17**	
Depreciation Fund for Forest Tramway ..		*2*	..	**2**	..
General Police Fund ..		..	..	..	..
Transfers to Famine Relief Fund ..		*2,33*	..	**2,33**	
Total Reserve Funds ..		*2,52*	..	**2,52**	..
C.—OTHER DEPOSIT ACCOUNTS					
Other Aocounts ..	184-185	*9,01*	..	**9,01**	−3
Total Deposits not bearing Interest ..		*11,53*	..	**11,53**	−3,
III.—Advances not bearing Interest—					
Advances Repayable ..	186-187	*1,80*	**3,17**	**4,97**	+4
Total Advances not bearing Interest ..		*1,80*	**3,17**	**4,97**	+4
Deposits and Advances carried over ..		*19,74*	**3,17**	**22,91**	−40
Total carried over ..		*1,29,40*	**4,15,35**	**5,44,75**	+15

FOR THE YEAR 1937-38

TURE AND DISBURSEMENTS—*contd.*

Revised Estimate, 1936-37.				Budget Estimate, 1936-37			Accounts, 1935-36		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37 [Columns (9) and (13)].	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
1,22,11	4,06,70	5,28,81	−2,68	*1,23,30*	4,08,19	5,31,49	*1,19,19*	3,94,83	5,14,02
48,47	..	48,47	+44,94	*3,53*	..	3,53	*3,83*	..	3,83
..	..	..	..	..	..	..	..	..	..
24	..	24	..	*24*	..	24	*18*	..	18
2	..	2	..	*2*	..	2	*6*	..	6
..	..	..	..	..	..	..	..	..	..
2,26	..	2,26	..	*2,26*	..	2,26	*5,19*	..	5,19
252	..	2,52	..	*2,52*	..	2,52	*5,43*	..	5,43
12,51	..	12,51	+40	*12,11*	..	12,11	*10,53*	..	10,53
15,03	..	15,03	+40	*14,63*		14,63	*15,96*	..	15,96
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
63,50		63,50	+45,34	*18,16*	..	18,16	*19,79*	..	19,79
1,22,11	4,06,70	5,28,81	−2,68	*'1,23,30*	4,08,19	5,31,49	*1,19,19*	3,94,83	5,14,62

BUDGET ESTIMAT[E]

STATEMENT OF EXPEN[DITURE]

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1937-38			Increase (+) or decrease (−) as compared with Revised Estimate, 1936-37. [Columns (5) and (9)]
		Charged	Voted	Total	
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
Total brought forward ..		*1,29,40*	4,15,35	5,44,75	+15,94
Brought forward ..		*19,74*	3,17	22,91	−40,59
DEPOSITS AND ADVANCES					
IV.—Suspense ..					
V.—Miscellaneous ..					
Miscellaneous Government Account ..					
Total Deposits and Advances ..		*19,74*	3,17	22,91	−40,59
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—					
Loans to Local Bodies, etc. ..	188—189	..	27,21	27,21	+5,92
Loans to Government Servants ..		..	1,29	1,29	+1,29
Total Loans and Advances by Provincial Governments ..		..	28,50	28,50	+7,21
Total Debt, Deposits and Advances ..		*19,74*	31,67	51,41	−33,38
Total Expenditure and Disbursements ..		*1,49,14*	4,47,02	5,96,16	−17,44
Closing Balance .. **Ordinary** ..				*23,15	
Famine Relief Fund ..				†26	
Grand Total ..				6,19,57	
Revenue Surplus (+) or Deficit (−) ..				+31	

(*a*) Increased from 15,87 to 16,01 on account

*Minimum balance required to

Minimum balance required to

†Excludes 59,21 invested in Governm[ent]

‡Excludes 47,69 invested in Governm[ent]

FOR THE YEAR 1937-38

TURE AND DISBURSEMENTS—*concld.*

Revised Estimate, 1936-37				Budget Estimate, 1936-37			Accounts, 1935-36		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
1,22,11	**4,06,70**	**5,28,81**	−2,68	*1,23,30*	**4,08,19**	**5,31,49**	*1,19,19*	**3,94,83**	**5,14,02**
63,50	..	**63,50**	+45,34	*18,16*	..	**18,16**	*19,79*	..	**19,79**
63,50	..	**63,50**	+45 34	*18,16*	..	**18,16**	*19,79*	..	**19,79**
..	**21,29**	**21,29**	+2,24	..	**19,05**	**19,05**	..	**10,89**	**10,89**
..	..	..	..	..	..	..	..	..	...
..	**21,29**	**21,29**	+2,24	..	**19,05**	**19,05**	..	**10,89**	**10,89**
63,50	**21,29**	**84,79**	+47,58	*18,16*	**19,05**	**37,21**	*19,79*	**10,89**	**30,68**
1,85,61	**4,27,99**	**6,13,60**	+44,90	*1,41,46*	**4,27,24**	**5,68,70**	*1,38,98*	**4,05,72**	**5,44,70**
		−18,41		..	..	**−19,82**	..	..	**1**
		‡2,88		..	..	**45,00**	..	..	**47,79**
		5,98,07		..	..	**5,93,88**			**5,92,50**
		−14,58		..	..	**−8,76**			**(a)−16,01**

transfer of 14 from revenue account.

kept in treasuries	..	13,15
kept in the bank	..	10,00
Total	..	23,15

securities of the nominal value of 48,65.
securities of the nominal value of 46,20.

Schedule of Demands for grants for expenditure for the year 1937-38.

Number of Demand	Service or Administration to which the demand relates	Head of Account	Amount	Reference to pages of Detailed Estimates
			Rs.	
1	**Land Revenue** ..	**7.—Land Revenue** ..	18,44,164	36
2	**Excise** ..	**8.—Provincial Excise** ..	9,43,106	46
3	**Stamps and Collection charges of Other Taxes and Duties.**	**9.—Stamps and 13.—Other Taxes and Duties** ..	1,09.464	50
4	**Forest** ..	**10.—Forest** ..	31,29,724	51
5	**Registration** ..	**11.—Registration** ..	1,94,707	56
6	**Irrigation** ..	**XVII.—Irrigation, etc.—Working expenses.** **18.—Other Revenue expenditure financed from ordinary Revenues.** **19.—Construction of Irrigation, etc.,—Financed from ordinary Revenues.**	3,02,850	60—62
7	**Public Works Establishment** ..	**All Heads relating to Public Works Department—See page 63**	16,55,800	63
8	**General Administration** ..	**25.—General Administration** ..	56,69,000	68
9	**Administration of Justice** ..	**27.—Administration of Justice** ..	21,06,264	83
10	**Jails and Convict Settlements**	**28.—Jails and Convict Settlements**	8,06,080	90
11	**Police and Inspection of Motor Vehicles.**	**29.—Police and 12—Charges on account of Motor Vehicles Taxation Act.**	54,10,479	58 & 94
12	**Education** ..	**37.—Education** ..	53,39,302	105 & 106
13	**Medical** ..	**38.—Medical** ..	14,92,661	121
14	**Public Health** ..	**39.—Public Health** ..	3,55,225	128
		Carried over ..	2,9,358,826	

Schedule of Demands for grants for expenditure for the year 1937-38—concld.

Number of Demand	Service or Administration to which the demand relates	Head of Account	Amount	Reference to pages of Detailed Estimates
			Rs.	
		Brought forward ..	**2,93,58,826**	..
15	**Agriculture** ..	**40.—Agriculture** ..	**9,06,666**	134
16	**Veterinary** ..	**41.—Veterinary** ..	**4,85,660**	146
17	**Co-operative Credit** ..	**42.—Co-operative Credit** ..	**2,41,350**	151
18	**Industries and Scientific Department.**	**36.—Scientific Department** .. **43.—Industries** ..	**3,10,659**	104 & 153
19	**Miscellaneous Department** ..	**47.—Miscellaneous Departments** ..	**94,285**	159
20	**Civil Works** ..	**50.—Civil Works** ..	**50,05,500**	163 & 164
21	**Famine Relief** ..	**54.—Famine Relief** ..	**3,700**	164
22	**Pensions** ..	**55.—Superannuation Allowances and Pensions.**	**28,56,400**	165
23	**Stationery and Printing** ..	**56.—Stationery and Printing** ..	**5,07,000**	166
24	**Miscellaneous** ..	**57.—Miscellaneous** ..	**8,20,000**	170
25	**Capital Outlay on Irrigation Works.**	**68.—Construction of Irrigation, Navigation, etc., not charged to Revenue**	**27,500**	172
26	**Capital Outlay on Civil Works** ..	**81.—Civil Works not charged to Revenue.**	**9,92,000**	173
27	**Commuted Value of Pensions** ..	**83.—Payments of Commuted Value of Pensions.**	**4,79,000**	173
28	**Deposits and Advances** ..	**P—Deposits and Advances** ..	**3,17,000**	186 & 187
29	**Loans and Advances** ..	**R—Loans and Advances by Provincial Government.**	**28,50,000**	188 & 189
		Total ..	**4,52,55,546**	

BUDGET ESTIMATES OF REVENUE

FOR THE YEAR 1937-38

Detailed Account No.		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX				
	Share of net proceeds assigned to Provinces. ..	..	..	..	..
	V.—SALT				
	Share of net proceeds assigned to Provinces ..	100	100	200	15[illegible]
	VII.—LAND REVENUE				
VII-A	Ordinary Revenue	2,37,16,000	2,44,42,000	2,43,34,000	2,30,32,5[illegible]
	Sale-proceeds of Waste Lands and Redemption of Land tax.	3,000	40,000	10,000	1,18,1[illegible]
	Recoveries on account of Survey and Settlement.	14,000	25,000	8,250	17,0[illegible]
	Rents, etc. of fisheries ..	1,000	1,000	1,400	76[illegible]
	Recovery of cost of Maintenance of boundary Pillars.	..	..	..	14[illegible]
	Rents and Cesses on land (Maharki cess in Berar.)	7,08,000	6,82,000	6,71,000	6,31,00[illegible]
	Recoveries of Overpayments ..	1,000	1,000	2,000	1,49[illegible]
	Contribution for leave Salaries of Officers on foreign Service and other contributions.	1,000	1,000	1,260	92[illegible]
VII-B	Miscellaneons	6,59,000	7,12,000	6,05,090	7,27,1[illegible]
	Total ..	2,51,03,000	2,59,04,000	2,56,33,000	2,45,29,2[illegible]
	Deduct—				
	Refunds	−20,000	−20,000	−19,000	−17,73[illegible]
	Portion of Land Revenue due to Irrigation transferred to XVII.—Irrigation, etc.—Works for which Capital Accounts are kept.	−47,000	−47,000	−48,000	−46,92[illegible]
	Portion of Land Revenue due to Irrigation transferred to XVIII.—Irrigation, etc.—Works for which no Capital Accounts are kept.	−9,000	−9,000	−9,000	−9,16[illegible]
	Net Total ..	2,50,27,000	2,58,28,000	2,55,57,000	2,44,55,4[illegible]

DETAILED ACCOUNT No. VII-A.—LAND REVENUE—ORDINARY REVENUE	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Fixed Collections	2,29,95,000	2,37,91,000	2,37,83,000	2,23,82,808
Fluctuating Collections	48,000	50,000	50,000	47,813
Collections from Ryotwari Villages	5,90,000	6,00,000	5,00,000	5,82,096
Road cess	82,000	..		
Surplus Collections	1,000	1,000	1,000	19,825
Total ..	2,37,16,000	2,44,42,000	2,43,34,000	2,30,32,542

DETAILED ACCOUNT No. VII-B.—LAND REVENUE—MISCELLANEOUS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
Receipts from quarries and minor mineral products in forests and lands not under the management of Forest Department.	4,30,000	4,72,000	3,69,000	4,71,573
Fines and Forfeitures of Revenue Courts.. ..	39,000	38,000	38,300	40,421
Revenue Record-room Receipts	1,603	1,500	1,400	1,526
Miscellaneous	1,40,000	1,40,000	1,32,000	1,39,183
Patwari Receipts	1,500	1,500	2,000	1,544
Receipts on account of Record-of-Rights in Berar ..	34,000	47,000	49,000	61,956
Contributions from Central Government for economic development and improvement of rural areas.	897	..	..	..
Sale-proceeds of rent receipt books	12,000	12,000	13,390	10,951
Total ..	6,59,000	7,12,000	6,05,090	7,27,154

VIII.—PROVINCIAL EXCISE

Detailed Account No.		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
VIII-A	**Country spirits .. ..**	**37,75,000**	**32,36,000**	**30,30,000**	**29,44,583**
VIII-B	**Country fermented liquor .. ..**	**2,50,000**	**2,46,800**	**3,07,000**	**2,89,625**
VIII-C	**Malt liquor .. ..**	**40,000**	**32,000**	**35,000**	**37,417**
VIII-D	**Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).**	**65,000**	**66,000**	**60,000**	**66,793**
VIII-E	**Receipts from commercial spirits including denatured spirits and medicated wines.**	**7,000**	**7,000**	**7,000**	**7,242**
VIII-F	**Opium .. ..**	**14,80,300**	**15,85,000**	**16,80,000**	**17,62,207**
	Duties on medicinal and toilet preparations containing alcohol, opium, etc.	**16,000**	**16,000**	**7,000**	**7,661**
VIII-G	**Hemp and other drugs .. ..**	**9.85,000**	**9,52,600**	**9,71,000**	**8,83,264**
VIII-H	**Fines, Confiscations and Miscellaneous ..**	**26,000**	**40,000**	**64,000**	**27,076**
	Distilleries	**5,000**	**200**	**..**	**..**
	Recoveries of overpayments	**500**	**200**	**..**	**2,521**
	Collection of payments for services rendered ..	**200**	**200**	**..**	**198**
	Total ..	**66,50,000**	**61,82,000**	**61,61,000**	**60,28,587**
	***Deduct*—Refunds .. ..**	**7,000**	**7,000**	**−7,000**	**6,906**
	Net Total ..	**66,43,000**	**61,75,000**	**61,54,000**	**60,21,681**

DETAILED ACCOUNT No. VIII-A.—PROVINCIAL EXCISE—COUNTRY SPIRITS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
Licence fees	12,35,000	10,85,000	11,30,000	10,70,090
Still-head duty	24,65,000	21,51,000	19,00,000	17,99,244
Receipts from Departmental and Commission shops ..	75,000	..	..	75,249
Total ..	37,75,000	32,36,000	30,30,000	29,44,583

DETAILED ACCOUNT No. VIII-B.—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Toddy Revenue .. Licence fees	2,07,000	2,00,000	2,55,000	2,38,385
Toddy Revenue .. Tree tax	43,000	46,800	52,000	51,240
Total ..	2,50,000	2,46,800	3,07,000	2,89,625

DETAILED ACCOUNT No. VIII-C.—PROVINCIAL EXCISE—MALT LIQUOR	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Duty on beer made in India	24,000	17,000	15,000	22,166
Licence fees for sale of beer made in India or elsewhere ..	16,000	15,000	20,000	15,251
Total ..	40,000	32,000	35,000	37,417

DETAILED ACCOUNT No. VIII-D.—PROVINCIAL EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Duty on wines and spirits made in India and classed as foreign liquors.	39,000	39,000	30,000	39,378
Licence fee for sale of foreign liquors whether imported or made in India.	26,000	27,000	30,000	27,415
Total ..	65,000	66,000	60,000	66,793

DETAILED ACCOUNT No. VIII-E.—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Duty on spirits used for commercial, scientific or industrial purposes	..	..	..	971
Licence fees for medicated wines	1,000	1,000	1,000	915
Licence fees for commercial spirits	6,000	6,000	6,000	5,356
Total ..	7,000	7,000	7,000	7,242

DETAILED ACCOUNT No. VIII-F.—PROVINCIAL EXCISE—OPIUM			Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
			Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Excise opium ..		Cost price ..	1,78,000	1,92,000	2,43,000	2,35,256
		Duty ..	6,72,000	7,18,000	7,36,600	7,76,798
Licence fees for sale of opium ..		..	6,30,000	6,74,700	7,00,000	7,49,833
Fees for morphia licences and for druggists' permits.		..	300	300	400	320
		Total ..	14,80,300	15,85,000	16,80,000	17,62,207

DETAILED ACCOUNT No. VIII-G.—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS			Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Ganja ..	Licence fees ..	..	3,00,000	3,00,000	2,95,000	2,62,144
	Sale-proceeds ..	Cost price ..	40,000	40,000	40,000	35,814
		Duty ..	4,85,000	4,85,000	5,20,000	4,92,976
Bhang ..	Licence fees ..	..	15,000	15,000	17,000	16,255
	Sale-proceeds ..	Cost price ..	5,000	5,000	5,000	4,552
		Duty ..	15,000	15,000	14,000	13,999
Charas ..	Licence fees ..	..	42,000	31,600	26,000	16,632
	Sale-proceeds ..	Cost price ..	9,000	5,200	4,000	3,182
		Duty ..	74,000	55,800	50,000	37,710
		Total ..	9,85,000	9,52,600	9,71,000	8,83,264

DETAILED ACCOUNT No. VIII-H.—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Fines and penalties ..	..	8,000	6,000	6,000	4,512
Other items ..	..	18,000	34,000	58,000	22,564
Total	..	26,000	40,000	64,000	27,076

Detailed Account No.	IX.—STAMPS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
	A.—Non-Judicial—				
	Stamp duties on Bills of Exchange, etc. ..	4,000	4,000	4,000	3,999
IX-A (*a*)	Sale of other Non-Judicial Stamps ..	10,80,000	10,73,000	11,35,000	11,55,202
IX-A (*b*)	Duty on Impressing documents ..	50,000	34,000	10,000	10,752
	Fines and penalties	27,500	29,500	30,000	28,308
	Miscellaneous	3,500	3,500	3,500	3,728
	Total ..	11,65,000	11,44,000	11,82,500	12,01,989
	Deduct—Refunds	−12,000	−12,500	−12,500	−42,223
	Net Total ..	11,53,000	11,31,500	11,70,000	11,59,766
	B.—Judicial—				
	Court Fees realized in Stamps	38,00,000	39,87,000	44,51,000	40,65,043
	Sale of impressed copy sheets	..	..	..	21
	Fines and penalties	1,000	900	1,000	805
	Miscellaneous	1,000	600	1,000	526
	Total ..	38,02,000	39,88,500	44,53,000	40,66,395
	Deduct—Refunds	−25,000	—20,000	−23,000	−26,293
	Net Total ..	37,77,000	39,68,500	44,30,000	40,40,102
	Grand Total ..	49,30,000	51,00,000	56,00,000	51,99,868

DETAILED ACCOUNT No. IX-A (*a*).—STAMPS—SALE OF OTHER NON-JUDICIAL STAMPS

Other General Stamps	9,50,000	9,40,000	10,00,000	10,24,140
New Revenue Stamps	1,30,000	1,33,000	1,35,000	1,31,062
Total ..	10,80,000	10,73,000	11,35,000	11,55,202

DETAILED ACCOUNT No. IX-A (*b*).—STAMPS—DUTY ON IMPRESSING DOCUMENTS

Duty recovered under rules 8 and 11 of the Indian/Berar Stamp Rules, 1925/1922.	45,000	29,000	5,000	5,201
Duty on documents unstamped or tendered for adjudication.	5,000	5,000	5,000	5,549
Other items	..	..	..	2
Total ..	50,000	34,000	10,000	10,752

Detailed Account No.	X.—FOREST	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
X-A	**I.—Timber and other Produce removed from the Forests by Government Agency.**	**18,07,000**	**17,19,000**	**17,13,875**	**17,81,112**
X-B	**II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.**	**27,35,000**	**26,71,000**	**29,94,278**	**28,03,807**
	III.—Drift and Waif Wood and confiscated Forest Produce.	**1,800**	**1,600**	**1,600**	**1,815**
	IV.—Revenue from Forests not managed by Government.	**4,900**	**5,400**	**5,000**	**4,628**
X-C	**V.—Miscellaneous**	**3,61,300**	**3,56,000**	**3,38,947**	**3,51,100**
	Total ..	**49,10,000**	**47,53,000**	**50,53,700**	**49,42,462**
	Deduct—**Refunds**	**—3,000**	**—3,000**	**—3,700**	**—3,157**
	Net Total ..	**49,07,000**	**47,50,000**	**50,50,000**	**49,39,305**

DETAILED ACCOUNT No. X-A.—FOREST—I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY

	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
(*a*) Timber	15,74,000	15,00,000	14,80,000	15,58,125
(*b*) Firewood and Charcoal	1,55,000	1,46,000	1,48,450	1,66,124
(*c*) Bamboos	23,000	25,000	20,750	15,367
(*d*) Lac	24,000	25,000	47,400	20,819
(*e*) Grass and other Minor Produce	31,000	23,000	17,275	20,677
Total ..	18,07,000	17,19,000	17,13,875	17,81,112

DETAILED ACCOUNT No. X-B.—FOREST—II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
(*a*) Timber	5,96,000	6,00,000	6,18,278	6,04,163
(*b*) Firewood and Charcoal	3,60,000	3,32,000	3,60,000	3,54,211
(*c*) Bamboos	2,59,000	2,47,000	2,88,600	2,59,110
(*d*) Grazing and Fodder Grass	12,83,000	12,60,000	15,00,000	13,51,203
(*e*) Other Minor Produce	1,94,000	1,92,000	1,87,200	1,93,068
(*f*) Other items	8,000	8,000	9,500	7,112
(*g*) Commutation Fees	35,000	32,000	30,700	34,940
Total ..	27,35,000	26,71,000	29,94,278	28,03,807

DETAILED ACCOUNT No. X-C—FOREST—V.—MISCELLANEOUS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
(a) Fines and Forfeitures	1,800	2,600	2,000	1,909
(b) Other receipts .. .. } (c) Refunds .. .. }	2,38,000	2,35,300	2,31,250	2,33,544
(d) Receipts of the Raipur Forest Tramway ..	1,17,500	1,14,100	99,562	1,09,906
(e) Contribution for leave salary, etc., of officers lent to foreign service.	3,300	3,000	5,375	4,685
(f) Contribution from District Councils for maintenance of Forest roads used by the public.	700	1,000	760	1,056
Total ..	3,61,300	3,56,000	3,38,947	3,51,100

XI.—REGISTRATION

Fees for Registering Documents ..	**5,19,500**	**4,57,000**	**4,60,500**	**4,42,323**
Fees for Copies of Registered Documents ..	**21,000**	**19,500**	**20,000**	**18,328**
Miscellaneous	**25,000**	**24,000**	**26,000**	**24,188**
Total ..	**5,65,500**	**5,00,500**	**5,06,500**	**4,84,839**
Deduct—**Refunds .. ..**	**—500**	**—500**	**—500**	**—150**
Net Total ..	**5,65,000**	**5,00,000**	**5,06,000**	**4,84,689**

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT

Receipts on account of Motor Vehicles* ..	**4,01,500**	**4,02,500**	**3,78,800**	**3,69,863**
Deduct—**Refunds .. ..**	**—1,500**	**—2,500**	**—1,440**	**—3,637**
Net Total ..	**4,00,000**	**4,00,000**	**3,77,360**	**3,66,226**

XIII.—OTHER TAXES AND DUTIES

A—Taxes on luxuries, etc.

Entertainment Tax	**32,000**	..	..	..

*These receipts were credited to the head XXXVI—Miscellaneous Departments till 1936-37.

Detailed Account No.	*XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	A.—Irrigation Works—				
XVII-A	(2) Unproductive	3,43,000	3,22,000	3,06,000	2,80,635

DETAILED ACCOUNT No. XVII-A.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS—UNPRODUCTIVE

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Direct Receipts	9,21,000	9,44,800	9,46,000	9,03,624
Portion of Land Revenue due to Irrigation ..	47,000	47,000	48,000	46,923
Deduct—Refunds	−1,000	−800	−2,000	−839
Net Total ..	9,67,000	9,91,000	9,92,000	9,49,708
Deduct—Working Expenses	6,24,000	6,69,000	−6,86,000	−6,69,073
Net Receipts ..	3,43,000	3,22,000	3,06,000	2,80,635

*XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Direct Receipts	97,200	91,100	91,300	89,616
Portion of Land Revenue due to Irrigation ..	9,000	9,000	9,000	9,162
Deduct—Refunds	−200	−100	−300	−32
Net Total ..	1,06,000	1,00,000	1,00,000	98,746

*Details are given in the Irrigation Budget printed separately.

Detailed Account No.	XX.—INTEREST	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
XX-A	**Interest on Loans and Advances by the Provincial Government.**	**3,98,600**	**3,69,600**	**3,31,300**	**3,58,634**
	Deduct—**Refunds**	**−600**	**−600**	**−300**	**−580**
	Net Total ..	**3,98,000**	**3,69,000**	**3,31,000**	**3,58,054**
	DETAILED ACCOUNT No. XX-A.—INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT				
	Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations).	1,26,000	1,23,800	1,13,500	1,06,055
	Interest on loans to District and other Local Fund Committees.	4,300	1,990	2,000	1,033
	Interest on Advances to Cultivators—				
	Under the Land Improvement Loans Act ..	55,250	48,890	61,100	73,840
	Under the Agriculturists' Loans Act, XXII of 1884	1,50,250	1,10,200	1,06,000	1,10,225
	On Forest Taccavi Advances	7,330	8,420	7,600	7,448
	Miscellaneous	..	..	..	..
	Loans to Indian States, Landholders and other Notabilities.	43,470	76,300	41,100	60,026
	Interest on loans to Government servants ..	12,000	..	..	..
	Total ..	3,98 600	3,69,600	3,31,300	3,58,634

XXI.—ADMINISTRATION OF JUSTICE

	Sale-proceeds of Unclaimed and Escheated Property.	**13,000**	**13,000**	**15,200**	**14,281**
XXI-A	**Court-fees realized in cash**	**86,800**	**90,000**	**80,000**	**95,621**
XXI-B	**General Fees, Fines and Forfeitures** ..	**3,69,700**	**3,18,500**	**3,81,300**	**3,57,305**
XXI-C	**Miscellaneous Fees and Fines**	**66,000**	**69,000**	**39,100**	**43,938**
XXI-D	**Miscellaneous**	**6,400**	**6,800**	**6,800**	**7,504**
	Recoveries of overpayments	**700**	**700**	**700**	**760**
	Collection of payments for services rendered—Contribution for leave salaries, etc., of officers lent to foreign service.	**2,400**	**3,000**	**6,900**	**7,937**
	Total ..	**5,45,000**	**5,01,000**	**5,30,000**	**5,27,346**
	Deduct—**Refunds**	**−30,000**	**−29,000**	**−40,000**	**−44,009**
	Net Total ..	**5,15,000**	**4,72,000**	**4,90,000**	**4,83,337**

Detailed Account No.	DETAILED ACCOUNT No. XXI-A.—ADMINISTRATION OF JUSTICE—COURT-FEES REALIZED IN CASH	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs.
	Process-servers' Fees	70,400	73,000	63,000	70,751
	Recoveries on account of Pauper Suits and other items	16,400	17,000	17,000	24,870
	Total ..	86,800	90,000	80,000	95,621
	DETAILED ACCOUNT No. XXI-B.—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES				
	Receipts of Civil Judicial Officers.				
	Fees of Provincial High Courts and Subordinate Civil Courts.	23,700	20,800	22,700	23,760
	Fines imposed on witnesses	1,600	1,500	1,600	1,614
	Other items	1,500	1,400	2,700	1,313
	Receipts of Executive Officers.				
	Magisterial Fines	2,69,800	2,67,000	3,25,000	3,06,431
	Other items	72,800	27,000	29,000	23,948
	Fines realized under the provisions of Central Provinces Prevention of Adulteration Act.	300	300	300	239
	Total ..	3,69,700	3,18,000	3,81,300	3,57,305
	DETAILED ACCOUNT No. XXI-C.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES				
	Receipts of Civil Judicial Officers.				
	Copying fees realized in cash ..	..	..	..	5
	Other items	38,000	45,000	10,400	15,977
	Receipts of Executive Officers.				
	Copying fees realized in cash	1,000	900	1,000	921
	Other items	27,000	23,100	27,700	27,035
	Total ..	66,000	69,000	39,100	43,938
	DETAILED ACCOUNT No. XXI-D.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS				
	Receipts of Civil Judicial Officers	4,200	4,500	4,000	4,578
	Receipts of Executive Officers	2,200	2,300	2,800	2,926
	Total ..	6,400	6,800	6,800	7,504

Detailed Account No.	XXII.—JAILS AND CONVICT SETTLEMENTS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
XXII-A	**Jails**	**10,430**	**9,500**	**11,900**	**10,749**
XXII-B	**Jail Manufactures**	**1,70,000**	**1,70,000**	**1,55,000**	**1,49,938**
	Recoveries of overpayments	**600**	**600**	**600**	**629**
	Collection of payments for services rendered ..	..	..	**600**	**271**
	Total ..	**1,81,030**	**1,80,100**	**1,68,100**	**1,61,587**
	Deduct—**Refunds**	**—30**	**—100**	**—100**	**—1**
	Net Total ..	**1,81,000**	**1,80,000**	**1,68,000**	**1,61,586**
	DETAILED ACCOUNT No. XXII A.—JAILS AND CONVICT SETTLEMENTS—JAILS				
	Hire of Convicts	325	300	275	322
	Recoveries of transportation and Jail charges from other Governments.	470	500	495	730
	Miscellaneous	9,635	8,700	11,130	9,697
	Total ..	10,430	9,500	11,900	10,749
	DETAILED ACCOUNT No. XXII-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES				
	Jail Manufactures	1,69,000	1,69,000	1,54,000	1,48,678
	Miscellaneous	1,000	1,000	1,000	1,260
	Total ..	1,70,000	1,70,000	1,55,000	1,49,938
	XXIII.—POLICE				
	Contribution for Railway Police	**2,43,000**	**43,868**	**43,868**	**47,096**
	Fees, Fines and Forfeitures	**7,100**	**31,500**	**50,352**	**36,721**
	Recoveries of overpayments	**2,500**	**4,000**	**4,000**	**2,040**
	Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service and other recoveries.	**12,534**	**12,137**	**11,040**	**12,468**
	Miscellaneous*	**14,500**	**14,960**	**15,000**	**12,070**
	Total ..	**2,79,634**	**1,06,465**	**1,24,260**	**1,10,395**
	Deduct—**Refunds**	**—634**	**—1,465**	**—260**	**—449**
	Net Total ..	**2,79,000**	**1,05,000**	**1,24,000**	**1,09,946**

*Include recoveries under sections 13, 14 and 15 of the Indian Police Act, 1861, if any.

Detailed Account No.	XXVI.—EDUCATION	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs
	A.—University—Fees, Government Arts Colleges.	1,92,200	1,92,100	1,86,200	1,79,780
	B.—Secondary—Fees, Government Secondary Schools.	3,36,300	3,33,196	3,52,500	3,40,751
	C.—Primary—Fees, Government Primary Schools.	180	166	180	172
	D.—Special—Fees and other receipts, Government Special Schools.	6,500	6,010	6,500	5,769
	E.—General—				
	Contributions	550	550	550	1,990
	Recoveries of overpayments	4,000	5,665	4,000	15,916
	Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service.	400	660	540	720
XXVI-E (*a*)	**Miscellaneous**	1,40,700	1,36,303	1,35,330	1,41,412
	Total ..	6,80,830	6,74,650	6,85,800	6,86,518
	Deduct—**Refunds**	−830	−650	−800	−1,616
	Net Total ..	6,80,000	6,74,000	6,85,000	6,84,902

DETAILED ACCOUNT NO. XXVI-E (*a*).—EDUCATION—MISCELLANEOUS

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Examination Fees	14,400	15,139	14,023	85,755 (together with next item)
Examination fees realized by the High School Education Board.	76,000	71,228	68,980	
Miscellaneous—Other items	50,300	49,936	52,327	55,657
Total ..	1,40,700	1,36,303	1,35,330	1,41,412

Detailed Account No.	XXVII.—MEDICAL	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Medical School and College Fees ..	23,000	23,000	13,120	12,470
	Hospital Receipts	33,980	33,000	37,000	34,273
	Mental Hospital Receipts	14,000	13,000	14,000	14,614
	Sale of Medicines	1,325	1,500	1,365	1,311
	Contributions	645	650	735	645
	Recoveries of overpayments	1,000	786	6,400	4,141
	Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service and other contributions.	395	5,387	400	1,138
	Miscellaneous	4,928	4,168	3,980	4,837
	Total ..	79,273	81,491	77,000	73,429
	Deduct—Refunds	−1,273	−1,491	−1,000	−441
	Net Total ..	78,000	80,000	76,000	72,988

XXVIII.—PUBLIC HEALTH

Detailed Account No.		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
XXVIII-A	Sale-proceeds of Sera and Vaccines ..	83,400	87,534	68,100	80,170
	Recoveries of overpayments ..	150	38	150	325
	Miscellaneous other receipts	1,500	1,478	1,800	2,147
	Total ..	85,050	89,050	70,050	82,642
	Deduct—Refunds	−50	−50	−50	−43
	Net Total ..	85,000	89,000	70,000	82,599

DETAILED ACCOUNT No. XXVIII-A—PUBLIC HEALTH—SALE-PROCEEDS OF SERA AND VACCINES

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Sale of quinine	50,200	54,734	39,000	49,951
Sale-proceeds of vaccine lymph	33,200	32,800	29,100	30,219
Total ..	83,400	87,534	68,100	80,170

Detailed Account No.	XXIX.—AGRICULTURE	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
XXIX-A	**Agricultural Receipts**	**2,11,150**	**1,89,000**	**2,01,415**	**1,72,325**
	*Recoveries of overpayments	**1,000**	**1,000**	**1,000**	**673**
	*Collection of payments for services rendered— (i) Contribution for leave salary, etc., of officers lent to foreign service.	**1,463**	**1,362**	**322**	**519**
	(ii) Other contributions	**800**	**800**	..	**757**
XXIX-B	*Contributions from the Imperial Council of Agricultural Research and other contributions.	**58,365**	**47,940**	**43,497**	**54,545**
XXIX-C.	Contribution from the Central Government for the economic development and improvement of rural areas.	**23,000**	..	..	..
	Total ..	**2,95,778**	**2,40,102**	**2,46,234**	**2,28,819**
	**Deduct*—Refunds	**—1,778**	**—2,102**	**—2,237**	**2,237**
	Net Total ..	**2,94,000**	**2,38,000**	**2,43,997**	**2,26,582**

DETAILED ACCOUNT No. XXIX-A—AGRICULTURE—AGRICULTURAL RECEIPTS

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Experimental Farms	56,200	1,10,000 (Experimental and Demonstration Farms together)	60,000	53,385
Demonstration Farms	85,000		75,900	52,967
Public Exhibitions and Fairs	8,465	11,000	7,805	11,390
Horticultural Gardens and Arboriculture ..	18,872	19,700	19,000	18,183
Government House and Government office gardens..	500	700	700	489
Station gardens	10,070	10,600	10,600	9,744
Seed issues for takavi loans	2,700	3,000	1,550	2,695
Agricultural Education fees	17,743	21,500	21,375	15,823
Ploughing on Contract system	3,000	3,500	1,500	526
Miscellaneous	8,600	9,000	2,985	7,123
Total ..	2,11,150	1,89,000	2,01,415	1,72,325

* These receipts were taken in reduction of expenditure in previous years.

* The receipts for 1935-36 and 1936-37 pertain to the Departments of Veterinary and Co-operative also. The same remark applies to the refunds.

Detailed Account No.	DETAILED ACCOUNT No. XXIX-B—AGRICULTURE	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Contributions from the Imperial Council of Agricultural Research and other Contributions.				
	Contributions from the Imperial Council of Research Department—				
	(i) Rice Research Scheme	6,344	15,495	18,110	18,882
	(ii) Cost Enquiring Scheme	..	7,197	5,400	14,378
	(iii) Tabacco Experiment	..	..	..	2,500
	(iv) Gangai Pest Scheme	2,969	1,986	..	..
	(v) Sann-Hemp Scheme	1,940	..	..	..
	(vi) Oil seeds Scheme	9,904	..	..	..
	(vii) Citrus Fruit Scheme	17,208	..	..	..
	(viii) Agricultural Marketing Scheme ..	20,000	19,987	19,987	18,785
	(ix) Cattle and Milk enquiring Scheme ..	..	3,275	..	..
	Miscellaneous other contributions ..	..	..	..	..
	Total	58,365	47,940	43,497	54,545
	Detailed Account No. XXIX-C—Agriculture				
	Contribution from the Central Government for the economic development and improvement of rural areas.				
	(i) Agricultural farm for Mandla district ..	3,000	..	..	..
	(ii) Storage accommodation for cultivator's produce.	20,000	..	..	..
	Total ..	23,000	..	..	..

XXX.—VETERINARY

	Other receipts—				
	Cattle-breeding and Farm, receipts ..	33,500	49,000	56,500	47,388
	Veterinary receipts	2,000	2,000	2,0C0	1,973
	*Contribution from the Imperial Council of Agriculture Research.	23,500	24,000	26,000	24,540
	Contribution from the Central Government for the economic development and improvement of rural areas.				
	For improved bulls for District Councils ..	15,000	..	..	..
	Total ..	74,000	75,000	84,500	73,901

XXXI.—CO-OPERATIVE CREDIT

	Audit Fees	..	..	..	..
	Miscellaneous receipts	4,296	1,000	1,000	5,027
	Contribution from the Central Government for the economic development and improvement for rural areas.				
	(i) For co-operative training and education ..	13,704	..	..	..
	Total ..	18,000	1,000	1,000	5,027

*These receipts were taken in reduction of expenditure in previous years.

Detailed Account No.	XXXII.—INDUSTRIES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	XXXII-A—Industries	31,900	27,800	39,385	25,059
	Recoveries of overpayments	200	200	125	360
	Deduct—Refunds	—100	..	—110	—10
	Total ..	32,000	28,000	39,400	25,409
	DETAILED ACCOUNT No. XXXII-A—INDUSTRIES—INDUSTRIES				
	Reformatory School Receipts	300	300	400	305
	Schools of Handicrafts	5,400	5,200	5,700	4,857
	Textile Receipts	1,500	1,600	1,000	2,087
	Leather Tanning School	85	85	85	64
	Contribution from the Government of India for the development of Hand-loom weaving industry.	24,400	20,400	32,000	17,545
	Miscellaneous	215	215	200	201
	Total ..	31,900	27,800	39,385	25,059
	XXXVI.—MISCELLANEOUS DEPARTMENTS				
	Labour and Emigration—Emigration fees ..	400	400	800	400
	Examination Fees	2,500	2,500	2,000	3,140
	Fees for the Inspection of Steam Boilers ..	54,000	51,500	52,600	48,976
	Miscellaneous . ..	14,600	2,600	1,200	2,415
	Administration of Indian Partnership Act, 1932	500	..	..	..
	Reciepts in England	..	..	..	23
	Total ..	72,000	57,000	56,600	54,954
	Deduct—Refunds	—1,000	—1,000	—960	—1,073
	Net Total ..	71,000	56,000	55,640	53,881
	***XXXIX.—CIVIL WORKS**				
	Ordinary Receipts	5,49,700	5,56,600	5,62,000	5,46,205
	Transfers from Central Road Fund ..	6,51,300	8,44,900	10,71,565	8,16,742
	Total ..	12,01,000	14,01,500	16,33,565	13,62,947
	Deduct—Refunds	—2,000	—2,500	—3,565	—8,229
	Net Total ..	11,99,000	13,99,000	16,30,000	13,54,718
	XLIII.—TRANSFERS FROM FAMINE RELIEF FUND				
	Famine Relief Fund	3,700	5,000	2,500	207

*Details of the estimates are given in the Civil Works Budget, printed separately.

Detailed Account No.		Budget Estimate. 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	XLIV.—RECEIPTS IN AID OF SUPERANNUATION				
XLIV-A	**Contributions for Pensions and Gratuities** ..	**43,900**	**43,600**	**46,300**	**47,887**
	Miscellaneous	**200**	**500**	**700**	**898**
	Deduct—**Refunds**	**—100**	**—100**	**—2,000**	**—52**
	Net Total ..	**44,000**	**44,000**	**45,000**	**48,733**
	DETAILED ACCOUNT No. XLIV-A.—RECEIPTS IN AID OF SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES				
	Contributions of officers lent to foreign service ..	28,800	28,200	32,000	32,347
	Contributions from local bodies for pensions of their employees.	14,000	14,000	13,000	13,811
	Other Contributions	1,100	1,400	1,300	1,729
	Total ..	43,900	43,600	46,300	47,887
	XLV.—STATIONERY AND PRINTING				
XLV-A	**Sale of Gazettes and other Publications** ..	**23,800**	**21,200**	**23,000**	**23,948**
XLV-B	**Other Press Receipts**	**24,000**	**23,000**	**24,140**	**25,036**
	Receipts in England	**160**	**160**	**160**	**218**
	Total ..	**47,960**	**44,360**	**47,300**	**49,202**
	Deduct—**Refunds**	**—960**	**—360**	**—300**	**—792**
	Net Total ..	**47,000**	**44,000**	**47,000**	**48,410**
	DETAILED ACCOUNT No. XLV-A.—STATIONERY AND PRINTING—SALE OF GAZETTES AND OTHER PUBLICATIONS				
	Indian Law Reports	5,000	4,000	5,000	4,190
	Acts and other books	11,000	9,400	10,200	11,921
	Gazettes, Civil Lists and other periodical publications	7,000	7,000	7,000	6,673
	Stock forms	800	800	800	1,164
	Total ..	23,800	21,200	23,000	23,948
	DETAILED ACCOUNT No. XLV-B.—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS				
	Secretariat Press				
	Work done for High Court Suitors and for Local and Private Bodies.	5,000	5,000	5,000	5,440
	Work done for other Government Departments, etc.	4,000	5,800	4,000	6,672
	Miscellaneous	10,000	7,000	10,000	7,824
	Jail Pres				
	Sale-proceeds of Service Books	700	600	600	641
	Miscellaneous	4,300	4,600	4,540	4,459
	T ..	24,000	23,000	24,140	25,036

XLVI.—MISCELLANEOUS

	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
	Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	1,28,000	1,28,000	1,00,000	1,21,771
Treasure Trove	100	200	100	2
Sale of Old Stores and Materials	1,800	6,000	6,000	1,370
Sales of Land and Houses	88,000	63,000	76,400	62,136
Fees for Government Audit	16,500	16,500	16,000	16,536
Contributions—Recoveries from Court of Wards for the general cost of management.	63,000	42,000	43,500	38,965
Rents	3,65,000	3,50,000	3,75,000	3,92,324
Miscellaneous Fees, Fines and Forfeitures	14,500	13,000	15,000	13,711
Recoveries of overpayments	2,500	3,500	2,000	2,436
Collection of payments for Service rendered ..	27,000	27,000	28,000	29,886
Miscellaneous	43,000	40,000	45,000	56,217
Contribution from the Central Covernment for the economic development and improvement of rural areas.	53,149	..	..	..
Receipts in England	..	..	..	280
Loss or gain by exchange	..	..	..	..
Total ..	8,02,549	6,89,200	7,07,000	7,35,634
Deduct—Refunds	−2,70,549	−3,24,200	−2,67,000	−2,00,037
Net Total ..	5,32,000	3,65,000	4,40,000	5,35,597

LI.—EXTRAORDINARY RECEIPTS

Sale-proceeds of distillery plant at Kamptee, Raipur and Akola.	..	10,000	10,000	5,042

DETAILS OF THE

ESTIMATE OF EXPENDITURE

FOR THE YEAR 1937-38

(*Charged* represents expenditure charged on the revenues of the province.)

Demand No. 1

7.—LAND REVENUE

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
		Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs	Vote Rs.
7-A	Management of Government Estates.	..	19,440	..	11,600	..	11,600	..	13,
7-B	Survey, Settlement and Record Operations.	*18,075*	70,936	..	38,368	*7,000*	40,830	*95*	39,4
7-C	Land Records ..	*20,361*	16,47,788	*36,810*	16,35,994	*19,956*	16,39,244	*36,044*	16,54,5
7-D	Assignments and Compensations.	..	21,000	..	21,000	..	22,200	..	23,9
	Charges on account of Land Revenue Collections—Commission on Collections.	..	85,000	..	87,000	..	82,000	..	92,22
	Charges in England (Sterling Overseas pay.)	*2,400*	..	*2,240*	..	..	..	..	..
	Loss or gain by exchange	..	..	*—12*	..	..	..	..	..
	Reduction by the Legislative Council.	..	..	..	..	..	—5	..	..
	Total ..	*40,836*	18,44,164	*39,038*	17,93,962	*26,956*	17,95,869	*36,139*	18,23,536
		18,85,000		18,33,000		18,22,825		18,59,675	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 7-A.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
Pay of Establishment.	1	1	Special pay to clerk (5)	80	80	80	60
Contingencies ..			Outlay on Improvements	18,363	11,420	11,420	13,186
			Cost of Settlement	100	100	100	89
			Total ..	18,463	11,520	11,520	13,275
			Expenditure from the Contribution from Central Government for the economic development and improvement of rural areas—construction of wells in ryotwari areas.	897	..	..	..
			Total Management of Government Estates ..	19,440	11,600	11,600	13,335

Detailed Account No.	DETAILED ACCOUNT No. 7-B.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Voted.	Revised Estimate, 1936-37. Charged.	Revised Estimate, 1936-37. Voted.	Budget Estimate, 1936-37. Charged.	Budget Estimate, 1936-37. Voted.	Accounts, 1935-36. Charged.	Accounts, 1935-36. Voted.
	SUMMARY	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Other Surveys								
	Abatement of high rents in certain areas of the Jubbulpore district and the Narsinghpur sub-division of the Hoshangabad district.	..	..	..	..	..	..	*95*	**2,601**
7-B (i)	**Traverse Survey of scattered villages and preparation of mujmuli maps.**	..	**41,764**	..	**36,803**	..	**39,062**	..	**35,463**
7-B (ii)	**Revision of the Survey and Settlement (Revenue Survey) of one taluq of Berar.**	*6,475*	**17,341**	..	..	..	..	..	..
7-B (iii)	**Writing of the forecast report for the resettlement of the Nimar district.**	*5,800*	**5,170**	..	..	*7,000*	..	..	..
7-B (iv)	**Writing of the forecast report for the resettlement of the Chhindwara district.**	*5,800*	**5,102**	..	..	..	..	..	..
	Total Other Surveys ..	*18,075*	**69,377**	..	**36,803**	*7,000*	**39,062**	*95*	**38,064**
	Town Surveys								
7-B (v)	**Traverse Survey of Nazul areas**	..	**1,559**	..	**1,565**	..	**1,768**	..	**1,415**
	Total Town Surveys ..	..	**1,559**	..	**1,565**	..	**1,768**	..	**1,415**
	Total Survey and Settlement and Record Operations.	*18,075*	**70,936**	..	**38,368**	*7,000*	**40,830**	*95*	**39,479**

Units of appropriation.	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Budget Estimate, 1937-38.	Revised Estimate 1936-37.	Budget Estimate, 1936-37.	Accounts, 1936-37.
			OTHER SURVEYS	Rs.	Rs.	Rs.	Rs.
			Traverse Survey of scattered villages and preparation of mujmuli maps.				
Pay of Officers..	1	1	Survey Officer (600—30—870)	8,940	8,580	8,580	8,220
			Emergency deduction from salaries ..	..	..	..	—33
			Total ..	8,940	8,580	8,580	8,187
Pay of Establishment.	15	15	Clerks (30—90)	9,670	9,100	9,300	9,669 (Clerks and Servants)
	5	5	Servants (11—20)	800	800	800	
			Temporary Establishment	950	1,150	950	1,047
			Emergency deduction from salaries ..	..	..	..	—11
			Total ..	11,420	11,050	11,050	10,705
Allowances, Honoraria, etc.			Travelling Allowance ..	4,000	4,000	4,000	3,993
			Dear District Allowance ..	354	348	348	342
			Total ..	4,354	4,348	4,348	4,335
			Carried over ..	*24,714*	*23,978*	*23,978*	*23,227*

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	24,714	23,978	23,978	23,227
			Countersigned Contingencies.				
Contingencies ..			Purchase of Furniture and Instruments ..	100	200	100	11,469
			Pay of menials	9,000	9,200	10,534	
			Cost of boundary marks	3,200	500	500	
			Tour charges	2,600	2,000	2,800	
			Other Contingencies	300	200	300	
			Contract Contingencies.				
			Books and Maps	100	25	100	773
			Service Postage and Telegram charges ..	250	250	250	
			Other Contract Contingencies	500	450	500	
			Total ..	16,050	12,825	15,084	12,236
Charges payable to other Governments, Departments, etc.			Cost of Survey Work in the Province by No. 5 Party, Survey of India.	1,000	..	..	..
			Total—Traverse Survey of scattered villages and preparation of mujmuli maps.	41,764	36,803	39,062	35,463
			DETAILED ACCOUNT No. 7-B (ii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS				
			Other Surveys.				
			Revision of the Survey and Settlement (Revenue Survey) of one taluq of Berar.				
Pay of Officers—Charged.		1	*Settlement Officer (1,050)* ..	*4,200*	..	..	..
			Special pay of Settlement Officer (150) ..	*600*	..	..	..
			Total ..	*4,800*	..	..	..
Pay of Establishment.		30	Surveyors 1 (80), Classers 3 (40), Revenue Inspectors 20 (40), Clerks 6 (30—100).	4,920	..	..	..
		7	Servants 7 (10—15) ..	1,220	..	..	..
			Total ..	6,140	..	..	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,000*	..	..	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	300	..	..	..
			Dear District Allowance ..	342	..	..	..
			Total. ..	642	..	..	..
			Carried over ..	12,582	..	..	..

Units of appropriation.	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 7-B (ii)—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	12,582	..	..	..
Contingencies—Charged.			*Rates and taxes* ..	*675*	..	..	..
			Countersigned Contingencies.				
Contingencies—Voted.			Furniture and instruments ..	1,775	..	..	
			Pay of menials ..	1,234	..	..	..
			Cost of forms ..	850	..	..	..
			Tour charges ..	1,500	..	..	..
			Purchase of tents ..	3,450	..	..	..
			Other contingencies ..	150	..	..	..
			Contract Contingencies.				
			Books and maps ..	100	..	..	..
			Service postage and telegram charges ..	300	..	..	..
			Other contract contingencies ..	1,200	..	..	..
			Total ..	10,559	..	..	..
			Grand Total ..	23,816	..	..	..
			Charged ..	*6,475*	..	..	..
			Voted ..	17,341	..	..	..

DETAILED ACCOUNT No. 7-B (iii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS

Other Surveys

Writing of the Forecast Report for the resettlement of the Nimar district.

Units of appropriation.	Numbers 1936-37.	Numbers 1937-38.	Item	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Pay of Officers—Charged.		1	*Officer on Special Duty (1,200)* ..	*4,800*	..	*6,000*	..
			Total ..	*4,800*	..	*6,000*	..
Pay of Establishment.		2	Clerks (30—80) ..	426	..	..	..
		4	Servants (11) ..	176	..	..	..
			Total ..	602	..	..	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,000*	..	*1,000*	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	200	..	..	..
			Dear District Allowance ..	68	..	..	..
			Total ..	268	..	..	..
			Countersigned Contingencies.				
Contingencies ...			Purchase of tents ..	3,400	..	..	..
			Tour charges ..	800	..	..	..
			Contract contingencies ..	100	..	..	..
			Total ..	4,300	..	..	..
			Grand Total ..	10,970	..	7,000	..
			Charged ..	*5,800*	..	*7,000*	..
			Voted ..	5,170	..	..	..

Units of appropriation.	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 7-B (iv).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
			Other Surveys	Rs.	Rs.	Rs.	Rs.
			Wtiting of the Forecast Report for the resettlement of the Chhindwara district.				
Pay of Officers—Charged.	..	1	*Officer on Special Duty (1,200)* ..	*4,800*	..	..	..
			Total ..	*4,800*	..	..	..
Pay of Establishment.	..	2	Clerks (30—80) ..	426	..	..	..
	..	4	Servants (11) ..	176	..	..	..
			Total ..	602	..	..	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,000*	..	..	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	200	..	..	..
			Countersigned Contingencies.				
Contingencies —			Purchase of tents ..	3,400	..	..	..
			Tour charges ..	800	..	..	..
			Contract Contingencies ..	100	..	..	..
			Total ..	4,300	..	..	..
			Grand Total ..	10,902	..	..	..
			Charged ..	*5,800*	..	..	..
			Voted ..	5,102	..	..	..
			DETAILED ACCOUNT No. 7-B (v)- LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS				
			TOWN SURVEYS				
			Traverse Survey of Nazul areas				
Pay of Establishment.	1	1	Clerk (30—60)	800	749	749	76[illegible]
			Temporary Establishment	628	685	888	52[illegible]
			Emergency deduction from salaries ..	..	..	..	–[illegible]
			Total ..	1,428	1,434	1,637	1,28[illegible]
Allowances, Honoraria, etc.			Dear District Allowance	36	36	36	3[illegible]
Contingencies ..			*Contract Contingencies.*				
			Service Postage and Telegram charges ..	95	95	95	9[illegible]
			Total—Traverse Survey of Nazul areas ..	1,559	1,565	1,768	1,4[illegible]

DETAILED ACCOUNT No. 7-C.—LAND REVENUE—LAND RECORDS		Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Detailed Account No.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	SUMMARY								
7-C (i)	**Superintendence** ..	*18,663*	**54,208**	*17,577*	**52,723**	*18,333*	**52,998**	*17,137*	**53,487**
7-C (ii)	**District charges** ..	*1,698*	**15,93,580**	*19,233*	**15,83,271**	*1,623*	**15,86,246**	*18,907*	**16,01,057**
	Total ..	*20,361*	**16,47,788**	*36,810*	**16,35,994**	*19,956*	**16,39,244**	*36,044*	**16,54,544**
		16,68,149		**16,72,804**		**16,59,200**		**16,90,588**	

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Superintendence				
Pay of Officers—Charged.	1	1	*Commissioner of Settlements and Director of Land Records (1,000—2,250) and special pay (250).*	*17,213*	*16,157*	*16,913*	*16,415*
			Emergency deduction from salaries	..	..	..	*−68*
			Total ..	*17,213*	*16,157*	*16,913*	*16,347*
Pay of Officers—Voted.	1	1	Deputy Director of Land Records 1 (280—20—500) and special pay (75).	5,100	4,857	4,860	6,467
			Emergency deduction from salaries ..	..	..	..	−34
			Total ..	5,100	4,857	4,860	6,433
			Carried over ..	22,313	21,014	21,773	22,780

Units of appropriation	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accou[illegible] 1935-3[illegible]
				Rs.	Rs.	Rs.	R[illegible]
			Brought forward ..	22,313	21,014	21,773	22,[illegible]
			Superintendence—*concld.*				
Pay of Establishment.	24	24	Clerks 13 (30—80), 4 (50—175), 5 (150—10—250), 1 (150—10—200) and 1 (250—25—450)—*contd.*	38,154	37,170	37,208	39,[illegible]
	18	18	Servants 13 (11—15), 1 (10), 4 (15—20) ..	2,846	2,732	2,792	
			Emergency deduction from salaries ..	..	..	..	—[illegible]
			Total ..	41,000	39,902	40,000	39,5[illegible]
Allowances, Honoraria, etc.—Charged.			*Cost of passages*	..	..	..	[illegible]
			Travelling Allowance	*1,000*	*1,000*	*1,000*	7[illegible]
			Total ..	*1,000*	*1,000*	*1,000*	7[illegible]
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	2,200	2,200	2,200	1,75[illegible]
			Dear District Allowance	522	518	522	71[illegible]
			Hill Allowance	336	166	336	
			Total ..	3,058	2,884	3,058	2,46[illegible]
Contingencies—Charged.			*Rates and taxes*	*450*	*420*	*420*	5,04[illegible]
Contingencies—Voted.			Service Postage and Telegram charges ..	1,300	1,300	1,300	
			Tour charges	500	520	520	
			Books and Periodicals	50	60	60	
			Other Contingencies	3,200	3,200	3,200	
			Total ..	5,050	5,080	5,080	5,04[illegible]
			Total Superintendence ..	72,871	70,300	71,331	70,63[illegible]
			Charged ..	*18,663*	*17,577*	*18,333*	*17,13[illegible]*
			Voted ..	54,208	52,723	52,998	53,48[illegible]

Units of appropriation.	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS—*contd.*	Budget Estimate 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			District charges				
			Price-current Establishment.				
Pay of Establishment.	1	1	Inspector (75—5—125)	1,500	897	1,500	1,973
	1	1	Servant (11—15)	132	132	132	..
			Temporary Establishment	..	55	..	..
			Emergency deduction from salaries ..	..	..	..	−6
			Total ..	1,632	1,084	1,632	1,967
Allowances, Honoraria, etc.			Travelling Allowance	800	798	800	632
			Dear District Allowance	18	18	18	18
			Total ..	818	816	818	650
Contingencies ..			Contingencies	30	30	30	30
			Total Price-current Establishment ..	2,480	1,930	2,480	2,647
			Record-of-Rights in Khalsa villages in Berar ..	1,400	761	1,050	262
			Record-of-Rights in Jagir and Palampat villages in Berar.				
Pay of Officers—Charged.	1	1	*Officer on Special Duty (1,000—2,250) and special pay (100).*	*1,600*	*18,600*	*1,525*	*17,807*
			Emergency deduction from salaries	..	..	..	*−73*
			Total ..	*1,600*	*18,600*	*1,525*	*17,734*
Pay of Establishment.	2	2	Clerks (30—75)	220	3,943	123	14,071
	4	4	Servants (11)	44	527	44	..
			Emergency deduction from salaries ..	..	..	..	−40
			Total ..	264	4,470	167	14,031
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	..	*535*	..	*1,173*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	..	251	..	2,215
			Dear District Allowance ..	11	132	11	234
			Rewards	..	1,000	..	..
			Total ..	11	1,383	11	2,449
Contingencies ..			Purchase of Instruments ..	..	..	..	..
			Forms and Stationery	..	337	..	86
			Tour charges	..	152	..	964
			Other Contingencies	13	..	12	1,726
			Contract Contingencies	100	523	..	976
			Total ..	113	1,012	12	3,752
			Total Record-of-Rights in Jagir and Palampat villages.	1,988	26,000	1,715	39,139
			Charged ..	*1,600*	*19,135*	*1,525*	*18,907*
			Voted ..	388	6,865	190	20,232

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 7-C. (ii).—LAND REVENUE—LAND RECORDS—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Consolidation Officer and his Establishment.				
Pay of Officers ..	2	3	Consolidation Officers 2 (250) and special pay (100) and 1 (200) with special pay (75).	10,467	8,514	8,587	6,541
			Emergency deduction from salaries ..	..	..	..	-35
			Total ..	10,467	8,514	8,587	6,506
Pay of Establishment.	97	145	Assistant Settlement Superintendents, Clerks, Inspectors and Madadgars 75 (20—25), 55 (30—40), 9 (30—65), 6 (50—80).	38,356	28,753	34,693	26,793
	10	15	Servants 6 (9), 9 (11)	1,539	1,223	1,320	..
			Emergency deduction from salaries ..	..	..	..	-3
			Deduct—Probable Savings	-4,000	..	-6,000	..
			Total ..	35,895	29,976	30,013	26,790
Allowances, Honoraria, etc.			Travelling Allowance	5,256	3,900	3,900	3,880
Contingencies—Charged.			*Rates and taxes*	*65*	*65*	*65*	
Contingencies—Voted.			Purchase of Instruments	500	..	..	
			Section writing charges	900	700	740	
			Tour charges	916	650	950	2,145
			Cost of forms	391	450	475	
			Other Contingencies	1,228	200	270	
			Contract Contingencies	1,872	1,000	1,130	1,005
			Total ..	5,807	3,000	3,565	3,150
			Total Consolidation Officer and his Establishment	57,490	45,455	46,130	40,326
			Charged ..	*65*	*65*	*65*	..
			Voted ..	57,425	45,390	46,065	40,326
			Patwari Establishment.				
Pay of Establishment.	19	19	District Superintendents (150—275) ..	57,433	50,140	57,870	51,085
	26	26	Assistant Superintendents (80—120) ..	37,733	35,296	38,115	36,607
	367	367	Inspectors (40 to 60) and good conduct allowance..	2,43,057	2,38,581	2,45,543	2,46,476
	25	25	Clerks (30—80)	18,874	18,237	19,343	19,175
	4,634	4,634	Patwaris (12—27)	9,34,392	9,11,902	9,34,664	9,17,502
	438	437	Servants 363 (9), 74 (11—15)	51,175	50,536	51,603	50,718
			Temporary Establishment	2,719	3,037	2,191	3,472
			Deduct—Probable Savings	-25,251	..	-30,000	..
			Emergency deduction from salaries	..	..	..	-843
			Carried over ..	13,20,132	13,07,729	13,19,329	13,24,192

Units of appropriation.	DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts. 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	13,20,132	13,07,729	13,19,329	13,24,192
Allowances, Honoraria, etc.—Voted.	Travelling Allowance	1,28,000	1,31,336	1,25,506	1,28,026
	Dear District Allowance	7,306	8,312	7,541	10,198
	Rewards	3,500	2,849	3,450	..
	Compensatory Allowance to Patwaris	8,194	8,172	7,012	8,483
	Total ..	1,47,000	1,50,669	1,43,509	1,46,707
	Countersigned Contingencies.				
Contingencies—Charged.	*Rates and texes*	*33*	*33*	*33*	..
Contingencies—Voted.	Purchase of tents	400	13,223 (Purchase of tents and Tour charges)	15,000	..
	Tour charges	5,209			
	Furniture and Instruments	4,000	..	..	3,939
	Other Contingencies	3,554	..	..	9,288
	Contract Contingencies.				
	Inspectors' fixed Contingencies	4,368	4,366	4,366	4,284
	Forms and Stationery	22,000	27,000	28,500	24,431
	Other Contract Contingencies	25,224	25,338	25,757	24,749
	Total ..	64,755	69,927	73,623	66,691
	Total Patwari Establishment ..	15,31,920	15,28,358	15,36,494	15,37,590
	Total District Charges ..	15,95,278	16,02,504	15,87,869	16,19,964
	Charged ..	*1,698*	*19,233*	*1,623*	*18,907*
	Voted ..	15,93,580	15,83,271	15,86,246	16,01,057

DETAILED ACCOUNT No. 7-D.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS

Units of appropriation.	Detailed account	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts. 1935-36.
Assignments and Compensations.	**Miscellaneous Land Revenue Compensations—**				
	Compensation for the Acquisition of the Ahiri Estate ..	1,000	1,000	1,000	1,000
	Jaglia Compensation to Melghat Rajahs	5,400	5,400	5,400	5,357
	Miscellaneous Compensations	4,600	4,600	4,600	4,568
	Total ..	11,000	11,000	11,000	10,925
	Other Compensations—				
	Inamdars and other grantees	3,900	3,900	3,900	5,395
	Pensions in lieu of resumed lands	3,600	3,600	3,300	3,566
	Malikana	2,500	2,500	4,000	4,068
	Total ..	10,000	10,000	11,200	13,029
	Total Assignments and Compensations ..	21,000	21,000	22,200	23,954

Demand No. 2

8.—PROVINCIAL EXCISE

Detailed Account No	SUMMARY	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
		Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8-A	Superintendence ..	*9,634*	18,747	*9,270*	19,434	*9,444*	21,212	*11,958*	19,257
8-B	District Executive Establishment.	*2,860*	6,70,419	*3,098*	6,86,639	*2,887*	7,24,420	..	6,40,402
8-C	Departmental and Commission shops	..	44,000	..	37,126	..	..	..	10,481
	Excise Compensations	..	1,380	..	1,183	..	1,350	..	1,507
	Cost of opium supplied to Provincial Excise Department.	..	1,78,000	..	1,47,744	..	1,63,620	..	2,53,151
	Purchase of ganja and other drugs.	..	30,000	..	34,000	..	26,000	..	23,501
8-D	Charges in England ..	*2,400*	560	*2,146*	360	..	360	..	307
	Total ..	*14,894*	9,43,106	*14,514*	9,26,486	*12,331*	9,36,962	*11,958*	9,48,606
		9,58,000		9,41,000		9,49,293		9,60,564	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 8-A.—PROVINCIAL EXCISE—SUPERINTENDENCE	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Superintendence.				
Pay of Officers—Charged.	1	1	*Excise Commissioner* ..	*14,213*	*13,637*	*13,913*	*17,756*
			Emergency deduction from salaries ..	..	..	..	*—55*
			Total ..	*14,213*	*13,637*	*13,913*	*17,701*
Pay of Establishment.	16	16	Clerks 1 (250—400), 1 (200), 1 (150—200), 6 (50—175), 1 (80—100) and 6 (30—80) and special pay 1 (15).	20,560	21,180	22,790	25,032
	16	16	Servants 1 (20—40), 1 (19—35), 13 (11—15) and 1 (10).	2,770	2,770	2,760	
			Emergency deduction from salaries ..	..	..	..	—78
			Total ..	23,330	23,950	25,550	24,954
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,000*	*1,000*	*1,000*	*1,159*
			Cost of Passages ..	..	..	..	*21*
			Total ..	*1,000*	*1,000*	*1,000*	*1,180*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	350	350	400	315
			Dear District Allowance ..	420	385	420	354
			Total ..	770	735	820	669
Contingencies			Purchase of books and periodicals ..	100	70	100	4,783
			Purchase of furniture and instruments ..	100	100	150	
			Tour charges ..	500	400	500	
			Other Contingencies ..	4,800	5,430	6,375	
			Total ..	5,500	6,000	7,125	4,783
			Carried over ..	44,813	45,322	48,403	49,287

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 8-A.—PROVINCIAL EXCISE—SUPERINTENDENCE—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	44,813	45,322	48,408	49,287
Establishment charges payable to or recoverable from other Governments, Departments, etc.—Charged.			*Deduct*—1/5th share of pay of the Excise Commissioner debitable to "11.—Registration".	−2,843	−2,727	−2,783	−3,540
			" 1/5th share of travelling allowance of the Excise Commissioner debitable to "11.—Registration".	−200	−200	−200	−236
			" 1/6th share of pay of the Excise Commissioner debitable to "9.—Stamps".	−2,369	−2,273	−2,319	−2,950
			" 1/6th share of travelling allowance of the Excise Commissioner debitable to "9.—Stamps".	−167	−167	−167	−197
			Total ..	−5,579	−5,367	−5,469	−6,923
Establishment charges payable to or recoverable from other Governments, Departments, etc.—Voted.			*Deduct*—1/5th share of the cost of establishment debitable to "11.—Registration".	−5,920	−6,137	−6,699	−6,081
			" 1/6th share of the cost of establishment debitable to "9.—Stamps".	−4,933	−5,114	−5,583	−5,068
			Total ..	−10,853	−11,251	−12,282	−11,149
			Reduction by the Legislative Council ..	..	..	−1	..
			Total Superintendence ..	28,381	28,704	30,656	31,215
			Charged ..	9,634	9,270	9,444	11,958
			Voted ..	18,747	19,434	21,212	19,257
			DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT				
Pay of Officers ..	22	24	District Excise Officers 1 (650—50/2—700), 8 (300—30—600), 3 (200—15—350), 11 (175—15—250/275—25—400) and allowance 1 (100) and 1 (75) and one Deputy Superintendent of Police (150-500) with special pay Rs. 75 p. m.	1,10,030	1,14,000	1,07,736	1,08,458
			Emergency deduction from salaries ..	..	..	..	−449
			Carried over ..	1,10,030	1,14,000	1,07,736	1,08,009

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,10,030	1,14,000	1,07,736	1,08,009
Pay of Establishment.	22	22	Inspectors (100—10—200)	44,700	46,000	45,650	46,668
	244	244	Sub-Inspectors 18 (100—7—142—8—150) and 222 (60—$\frac{8}{5}$—100), and Police Sub-Inspectors 4 (70—$\frac{4}{5}$—140).	2,46,995	2,25,000	2,48,568	2,20,568
	38	38	Clerks 5 (75—100), 33 (30—80)	25,139	24,000	25,70 0	23,932
	514	514	Servants (11—20)	76,900	66,000	75,340	66,283
			Temporary Establishment	1,800	1,400	1,800	5,082
			Emergency deduction from salaries ..	..	..	..	—1,177
			Deduct—Probable savings ..	—16,153	..	—10,000	..
			Total ..	3,79,381	3,62,400	3,87,058	3,61,356
Allowances, Honoraria, etc.—			Travelling Allowance	94,000	99,000	96,000	99,375
			Dear District Allowance	3,300	2,770	4,200	2,765
			Rewards	20,000	20,000	25,000	18,880
			Fees to the Chemical Examiner for the analysis of Excise samples.	150	150	150	92
			Total ..	1,17,450	1,21,920	1,25,350	1,21,112
			Countersigned Contingencies.				
			Charged.				
Contingencies			*Rates and taxes*	*2,860*	*3,098*	*2,887*	3,130 (Rates and taxes and Rents)
			Voted.				
			Rents	588	569	588	
			Furniture and instruments	500	..	365	..
			Customs duty on imported stores ..	110	75	75	59
			Petty construction and repairs	15,100	19,500	7,500	543
			Purchase of tents	40	960	960	59
			Rewards by district authorities for non-officials ..	18,000	23,500	27,000	19,966
			Tour charges	3,700	3,221	3,600	2,571
			Purchase of articles for colouring liquor ..	1,200	1,030	1,200	826
			Conveyance of helpers	3,000	2,500	3,000	2,256
			Pay of menials	1,650	1,630	1,630	1,686
			Other countersigned contingencies ..	2,400	3,998	3,700	2,220
			Cost of bottling liquor	..	13,802	40,000	..
			Carried over ..	49,148	73,883	92,505	33,316

Units of appropriation	DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIV ESTABLISHMENT—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Contingencies Brought forward ..	49,148	73,883	92,505	33,316
	Contract contingencies.				
	Fixed contingencies	1,330	1,278	1,450	1,264
	Other contract contingencies	14,000	14,796	12,250	13,885
	Total ..	64,478	89,957	1,06,205	48,465
Grants-in-aid ..	Grants-in-aid to Temperance Associations	1,440	960	960	1,460
	Drug Addiction Enquiry Committee	500	500	..	
	Total ..	1,940	1,460	960	1,460
	Total District Executive Establishment ..	6,73,279	6,89,737	7,27,309	6,40,402
	Reduction by the Legislative Council	..	..	—2	..
	Charged ..	*2,860*	*3,098*	*2,887*	..
	Voted ..	6,70,419	6,86,639	7,24,420	6,40,402

Units of appropriation	DETAILED ACCOUNT No. 8-C.—EXCISE—DEPARTMENTAL AND COMMISSION SHOPS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Contingencies ..	Commission paid to lessees	15,069	14,503	..	..
	Cost price of liquor paid to distillers	25,021	19,751	..	7,475
	Pay of salesmen	2,004	1,122	..	3,006
	Fixed contingencies	388	337	..	
	House rent	768	456	..	
	Miscellaneous	750	957	..	
	Total—Departmental and Commission Shops ..	44,000	37,126	..	10,481

DETAILED ACCOUNT No. 8-D.—EXCISE—CHARGES IN ENGLAND	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1936-37.	
	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	..	..	..	..	..	..	..	..
Sterling overseas pay ..	*2,400*	..	*2,160*	..	..	..	..	..
Stores ..	..	560	..	360	..	360	..	309
Loss or gain by exchange ..	..	..	*—14*	..	..	..	..	—2
Total ..	*2,400*	560	*2,146*	360	..	360	..	307

Demand No. 3

9.—STAMPS

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
		Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.
9-A	Superintendence ..	*2,536*	18,964	*2,440*	18,260	*2,486*	20,014	*3,147*	17,898
	A.—Non-Judicial.								
9-B	Charges for the sale of General Stamps.	..	41,000	..	47,300	..	50,500	..	45,294
	Cost of Stamps supplied from Central Stamp Stores.	..	14,500	..	6,000	..	15,000	..	14,318
	B.—Judicial.								
	Charges for the sale of Court Fee Stamps.	..	26,000	..	25,000	..	29,000	..	25,928
	Cost of Stamps supplied from Central Stamp Stores.	..	9,000	..	4,000	..	9,000	..	9,039
	Total ..	*2,536*	1,09,464	*2,440*	1,00,560	*2,486*	1,23,514	*3,147*	1,12,477
		1,12,000		1,03,000		1,26,000		1,15,624	

DETAILED ACCOUNT No. 9-A.—STAMPS—SUPERINTENDENCE

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.		Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36 Rs.
			District Establishment				
Pay of Establishment—	5	5	Clerks (including $\frac{1}{8}$th share of Excise Clerks) ..	8,890	8,030	8,975	7,835
			Emergency deduction from salaries ..	..	..	..	−2
			Total ..	8,890	8,030	8,975	7,833
Allowances, Honoraria, etc.			Dear District Allowance	141	116	125	92
Contingencies			Contract Contingencies	5,000	5,000	5,325	4,905
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*$\frac{1}{8}$ share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.*	*2,536*	*2,440*	*2,486*	*3,147*
			$\frac{1}{8}$ share of the Establishment of the Excise Commissioner—Voted	4,933	5,114	5,583	5,068
			For rounding ..	..	..	+6	..
			Total ..	21,500	20,700	22,500	21,045
			Charged ..	*2,536*	*2,440*	*2,486*	*3,147*
			Voted ..	18,964	18,260	20,014	17,898

DETAILED ACCOUNT No. 9-B.—STAMPS—CHARGES FOR THE SALE OF GENERAL STAMPS

Units of appropriation.		Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36 Rs.
Allowances, Honoraria, etc.	Allowance to Treasurers for sale of Stamps	4,700	4,600	4,600	4,632
	Discount on sale of General Stamps	36,300	42,700	45,900	40,662
	Total ..	41,000	47,300	50,500	45,294

Demand No. 4

10.—FOREST

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
		Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10 (i)	**General Direction** ..	*1,46,205*	1,04,995	*1,43,195*	95,905	*1,47,922*	98,675	*1,41,086*	1,00,400
10 (ii)	**Conservancy and** works	..	14,24,000	..	13,96,442	..	13,49,737	..	12,87,597
10 (iii)	**Establishment** ..	*2,48,071*	16,00,729	*2,45,910*	16,13,353	*2,49,430*	16,09,986	*2,46,431*	15,90,010
	Interest on Capital outlay.	*92,000*	..	*1,82,000*	..	*1,95,000*	..	*1,88,566*	..
10 (iv)	**Charges in England** ..	*1,09,000*	..	*1,08,195*	..	*1,35,040*	..	*99,574*	..
	Total ..	*5,95,276*	31,29,724	*6,79,300*	31,05,700	*7,27,392*	30,58,398	*6,75,657*	29,78,007
		37,25,000		37,85,000		37,85,790		36,53,664	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 10 (i).—FOREST—GENERAL DIRECTION	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Chief Conservator (2,500—2,750)*	*33,000*	*33,000*	*33,000*	*32,383*
	3	3	*Conservators (1,750—2,150)*	*75,500*	*73,100*	*75,600*	*98,098*
	2	2	*Deputy and Assistant Conservators (325—1,350)* ..	*27,800*	*24,450*	*27,200*	
			Emergency deduction from salaries ..	..	..	..	*-436*
			Total ..	*1,36,300*	*1,30,550*	*1,35,800*	*1,30,045*
Pay of officers—Voted.	1	1	Extra-Assistant Conservator (250—750) ..	6,575	6,275	6,275	7,000
			Emergency deduction from salaries ..	..	..	..	-50
			Total ..	6,575	6,275	6,275	6,950
Pay of Establishment.	40	40	Clerks 1 (250—350), 1 (125—175), 1 (75—175), 9 (50—100), 20 (30—80), 3 (200—300), 5 (100—150).	45,000	45,500	48,100	47,791
	2	2	Rangers 1 (80—225) and Deputy Ranger 1 (40—60)	2,400	2,300	2,200	2,108
	33	33	Servants 4 (15—20), 29 (11—15)	5,300	5,000	5,300	4,802
	4	4	Elephant Establishment (15—20)	1,550	1,400	1,400	1,398
			Temporary Establishment ..	3,750	2,550	3,000	1,982
			Emergency deduction from salaries ..	..	..	..	-166
			Total ..	58,000	56,750	60,000	57,915
Allowances Honoraria, etc.,—Charged.			*Cost of Passages*	..	*1,770*	*1,247*	*1,751*
			Travelling Allowance	*9,000*	*10,000*	*10,000*	*8,690*
			Total ..	*9,000*	*11,770*	*11,247*	*10,441*
			Carried over ..	2,09,875	2,05,345	2,13,322	2,05,351

Units of appropriation.	DETAILED ACCOUNT No. 10 (i).—FOREST—GENERAL DIRECTION—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	2,09,875	2,05,345	2,13,322	2,05,351
Allowances, Honoraria, etc.—Voted.	Travelling Allowance—	5,200	5,200	5,200	5,290
	Hill Allowance	300	300	300	1,165 (Hill and Dear District Allowances together)
	Dear District Allowance	1,000	900	1,000	
	Expenditure in connection with the training of students ..	8,720	..	..	..
	Total ..	15,220	6,400	6,500	6,456
Grant-in-aid—Charged.	*Contribution for passages of officers transferred from other Governments.*	*600*	*600*	*600*	*600*
Establishment charges payable to or recoverable from other Governments, Departments, etc.	Contribution to Forest Map Office, Dehra Dun ..	8,200	9,400	9,400	9,369
Contingencies—charged.	*Rates and taxes*	*305*	*275*	*275*	..
Contingencies—Voted.	Contingencies	17,000	17,080	16,500	19,710
	Total General Direction ..	2,51,200	2,39,100	2,46,597	2,41,486
	Charged ..	*1,46,205*	*1,43,195*	*1,47,922*	*1,41,08[illegible]*
	Voted ..	1,04,995	95,905	98,675	1,00,40[illegible]
	DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSERVANCY AND WORKS				
I.—Timber and other produce removed from the forests by Government Agency—	Timber	6,21,080	6,12,737	5,76,600	5,54,3[illegible]
	Firewood and Charcoal	22,050	19,000	22,400	20,3[illegible]
	Bamboos	4,000	8,400	4,000	3,3[illegible]
	Lac	16,000	18,200	18,650	15,9[illegible]
	Grass and other minor produce	13,465	8,400	6,550	8,1[illegible]
	Total I.—Timber, etc. ..	**6,76,595**	**6,66,737**	**6,28,200**	**6,02,1[illegible]**
II.—Timber etc., removed from the forests by Consumers and purchasers.	**II.—Timber and other produce removed from the forests by consumers and purchasers.**	**1,54,700**	**1,56,100**	**1,58,100**	**1,56,2[illegible]**
	Carried over ..	8,31,295	8,22,837	7,86,300	7,58[illegible]

Units of appropriation.	DETAILED ACCOUNT No. (ii) FOREST—CONSERVANCY AND WORKS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs
	Brought forward ..	8,31,295	8,22,837	7,86,300	7,58,364
III.—Maintenance, repairs and renewals.	Purchase, and Feed and upkeep of cattle	9,830	10,775	13,125	9,368
	Purchase, Renewals of Stores, Tools and Plant ..	20,000	21,080	21,120	14,408
	Roads and Bridges	1,35,734	1,40,700	1,39,325	1,11,123
	Buildings	95,000	76,000	75,000	77,314
	Other works	19,000	15,600	15,000	12,714
	Total III.—Maintenance, etc. ..	**2,79,564**	**2,64,155**	**2,63,570**	**2,24,927**
IV.—Conservancy and Regeneration.	Cost of forest settlements and compensation for land and rights.	20,058	18,308	18,058	15,644
	Maintenance of boundaries	8,020	10,700	8,000	8,598
	Regeneration	12,000	11,450	11,855	9,909
	Fire protection	60,000	61,400	60,000	57,205
	Other works	75,000	79,900	82,695	72,626
	Working plans	3,000	3,250	2,155	1,908
	Total IV.—Conservancy, etc. ..	**1,78,078**	**1,85,008**	**1,82,763**	**1,65,890**
V.—Miscellaneous	Drift and Waif wood and confiscated forest produce ..	180	100	150	102
	Revenue from forests not managed by Government ..	..	..	..	..
	Rent of forests and payments to shareholders in forests managed by Government.	..	..	1,500	1,500
	Law Charges	1,000	1,650	1,200	996
	Clothing	17,000	10,850	10,812	17,207
	Other Charges	3,000	3,250	3,980	3,073
	Total V.—Miscellaneous ..	**21,180**	**15,850**	**17,642**	**22,878**
VI.—Suspense	Suspense—Work advance	—82,200	1,07,200	1,09,400	92,960
	Deduct—Recoveries	82,200	1,07,350	—1,09,500	—95,333
	Total VI.—Suspense ..	..	**—150**	**—100**	**—2,373**
VII.—Raipur Forest Tramway	Working expenses	77,233	81,799	82,102	94,327
	Appropriation to the depreciation fund	29,300	29,300	19,817	29,402
	Deduct—Expenditure met from the depreciation fund ..	—2,250	—2,357	—2,357	—5,818
	Total VII.—Raipur Forest Tramway ..	**1,04,283**	**1,08,742**	**99,562**	**1,17,911**
VIII.—Forest village schools.	Teachers 12 (20)	1,440	..	..	..
	Buildings	6,000	..	..	..
	Furniture and apparatus	1,200	..	..	..
	Other contingencies	960	..	..	..
	Total Forest Village Schools ..	9,600	..	..	..
Total II.—Conservancy and works	..	**14,24,000**	**13,96,442**	**13,49,737**	**12,87,597**

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	21	21	*Deputy and Assistant Conservators (325—1,350)* ..	*2,16,415*	*2,08,419*	*2,16,490*	*2,19,540*
			Special Revenue Officers ..	*4,000*	*3,000*	*3,000*	*1,556*
			Emergency deduction from salaries ..	..	..	..	*—1,192*
			Total ..	*2,20,415*	*2,11,419*	*2,19,490*	*2,19,904*
Pay of Officers—Voted.	27	28	Extra-Assistant Conservators (250—750) ..	1,79,800	1,66,309	1,73,600	1,62,077
			Emergency deduction from salaries ..	..	..	..	—628
			Total ..	1,79,800	1,66,309	1,73,600	1,61,449
			Subordinate Forest and Depôt Establishment				
Pay of Establishment—	122	122	Rangers 3 (230—250), 119 (80—225) ..	2,14,703	8,28,004	2,11,998	8,24,499
	191	191	Deputy Rangers (40—60) ..	1,03,952		1,11,662	
	290	290	Foresters (20—40) ..	94,072		99,129	
	2,677	2,677	Forest Guards 2,661 (12—16) and Mahauts 16 (15—20).	4,58,595		4,51,737	
	2	2	Medical establishment 1 (60—150) 1 (35) ..	1,380		1,440	
			Temporary Establishment ..	8,676	8,787	8,500	8,425
			Deduct—Probable Savings ..	—36,890	..	—49,543	..
			Emergency deduction from salaries ..	..	..	..	—999
			Total—Subordinate Establishment ..	8,44,488	8,36,791	8,34,923	8,31,925
			Office Establishment				
	321	321	Clerks, Range Moharrirs, etc., 20 (100—150), 20 (75—100), 156 (30—80), 125 (25—40).	2,23,449	2,38,806	2,18,400	2,28,905
	83	83	Daftaries and servants (11—15) ..	12,551		12,500	
			Temporary establishment ..	18,101	18,578	19,956	19,009
			Emergency deduction from salaries ..	..	..	..	—457
			Total—Office Establishment ..	2,54,101	2,57,384	2,50,856	2,47,457
			Total—Pay of Establishment ..	10,98,589	10,94,175	10,85,779	10,79,382
			Carried over ..	14,98,804	14,71,903	14,78,869	14,60,735

Units of appropriation	DETAILED ACCOUNT No. 10 (iii).—FOREST—ESTABLISHMENT—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	14,98,804	14,71,903	14,78,869	14,60,735
Allowances, Honoraria, etc.—Charged.	*Cost of Passages*	*4,635*	*7,691*	*3,600*	*4,243*
	Travelling Allowance	*21,050*	*24,600*	*24,500*	*24,454*
	Total ..	*25,685*	*32,291*	*28,100*	28,697
Allowances, Honoraria, etc.—Voted.	Travelling Allowance	1,75,141	1,93,499	1,90,890	1,93,760
	Expenditure in connection with the training of students ..	15,480	12,890	15,000	16,114
	Honoraria	3,308	24,535	3,400	23,231
	Chikalda Allowance	2,193		2,150	
	Dear District Allowance	20,189		20,200	
	Total ..	2,16,311	2,30,924	2,31,640	2,33,105
Contingencies—Charged.	*Rate and taxes*	*4,171*	*4,500*	*4,000*	..
Contingencies—Voted.	Stationery	2,000	7,600	7,000	2,136
	Carriage of tents and records ..	49,000	58,500	58,000	58,075
	Rents	5,829	5,150	5,000	8,779
	Official postage	20,000	19,500	16,000	17,878
	Sundries	37,000	38,699	40,807	40,613
	Total ..	1,13,829	1,29,449	1,26,807	1,27,481
	Total Establishment ..	18,58,800	18,69,067	18,69,416	18,50,018
Establishment charges payable to or recoverable from other Governments, Departments, etc.	*Deduct*—Establishment charges recoverable on account of cost of management of forests leased to Government.				
	Charged ..	*—2,200*	*—2,300*	*—2,160*	*—2,170*
	Voted ..	—7,800	—7,504	—7,840	—11,407
	Total Establishment Net ..	18,48,800	18,59,263	18,59,416	18,36,441
	Charged ..	*2,48,071*	*2,45,910*	*2,49,430*	*2,46,431*
	Voted ..	16,00,729	16,13,353	16,09,986	15,90,010

DETAILED ACCOUNT NO. 10 (iv)—CHARGES IN ENGLAND	Budget estimate, 1937-38.		Revised estimate, 1936-37.		Budget estimate, 1936-37.		Accounts, 1935-36.	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*61,400*	..	*66,240*	..	*76,240*	..	*47,606*	..
Emergency deduction from salaries ..	..	..	..	..	..	..	*—65*	..
Sterling Overseas pay ..	*47,600*	..	*42,520*	..	*58,800*	..	*52,549*	..
Less or gain by exchange ..	..	..	*—565*	..	..	..	*—516*	..
Total ..	*1,09,000*	..	*1,08,195*	..	*1,35,040*	..	*99,574*	..

Demand No. 5

11.—REGISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38. Charged. Rs.	Voted Rs.	Revised Estimate, 1936-37. Charged Rs.	Voted Rs.	Budget Estimate, 1936-37. Charged Rs.	Voted Rs.	Accounts, 1935-36. Charged Rs.	Vote Rs.
11-A	**Superintendence** ..	*3,043*	**20,157**	*2,927*	**19,843**	*2,983*	**20,517**	*3,776*	**20,**
11-B	**District charges** ..	*250*	**1,74,550**	..	**1,72,230**	*250*	**1,75,250**	..	**1,69,**
	Reduction by the Legislative Council.	..	..	..	..	..	**—1**	..	..
	Total ..	*3,293*	**1,94,707**	*2,927*	**1,92,073**	*3,233*	**1,95,766**	*3,776*	**1,90,1**
		1,98,000		**1,95,000**		**1,98,999**		**1,93,955**	

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 11-A.—REGISTRATION—SUPERINTENDENCE	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
Pay of Officers ..	3	3	Inspectors (250—10—350) ..	11,350	10,860	11,150	11,69
			Emergency deduction from salaries ..	..	..	..	—4
			Total ..	11,350	10,860	11,150	11,64
Pay of Establishment.	3	3	Servants (11—15)	434	440	468	41
			Total ..	434	440	468	41
Allowances, Honoraria, etc.			Travelling Allowance	2,250	2,250	2,250	2,30
			Dear District Allowance	36	36	36	[illegible]
			Total ..	2,286	2,286	2,286	2,3
Contingencies ..			Contingencies	167	120	120	[illegible]
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*¼th share of the pay and Travelling Allowance of the Excise Commissioner—Charged.*	*3,043*	*2,927*	*2,983*	*3,7*
			¼th share of the Establishment of the Excise Commissioner—*Voted.*	5,920	6,137	6,699	6,0
			For rounding ..	..	..	—206	..
			Total Superintendence ..	23,200	22,770	23,500	24,3
			Charged ..	*3,043*	*2,927*	*2,983*	*3,7*
			Voted ..	20,157	19,843	20,517	20,5

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 11-B.—REGISTRATION—DISTRICT CHARGES	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.*	73	73	Sub-Registrars 5 (175), 65 (60—175), 3 (50—125) ..	1,05,800	1,02,200	1,05,800	1,02,857
	71	70	Clerks (30—1—50)	35,000	35,000	36,000	34,114
	72	72	Servants 65 (11—½—15) and 7 (2) ..	11,000	10,779	11,000	10,685
			Temporary Establishment ..	6,000	7,000	6,000	5,861
			Emergency deduction from salaries ..	..	..	..	−456
			Total ..	1,57,800	1,54,979	1,58,800	1,53,061
Allowances, Honoraria, etc.			Travelling Allowance	3,000	3,000	3,000	2,325
			Commission to Moharrirs	..	1	50	48
			Dear District Allowance	2,000	2,000	2,050	1,878
			Total ..	5,000	5,001	5,100	4,251
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates, and Taxes*	*250*	..	*250*	..
Contingencies—Voted.			Other Contingencies	750	450	350	1,010
			Contract Contingencies	11,000	11,800	11,000	11,306
			Total ..	11,750	12,250	11,350	12,316
			Total District Charges ..	1,74,800	1,72,230	1,75,500	1,69,628
			Charged ..	*250*	..	*250*	..
			Voted ..	1,74,550	1,72,230	1,75,250	1,69,628

*12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
12-A ..	**Charges of Collection** ..	**15,154**	**15,284**	**14,252**	**39,792** (12-A and 12-B together)
12-B ..	**Inspection of Motor Vehicles** ..	**27,846**	**26,716**	**25,364**	
	Total ..	**43,000**	**42,000**	**39,616**	**39,792**

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT NO. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLS TAXATION ACT —CHARGES OF COLLECTION	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	24	24	Clerks ..	14,724	14,833	13,832	The actuals for the year 1935-36 were recorded under the minor head Inspection of Motor Vehicles.—See Detailed Account No. 12-B.
Allowances, Honoraria, etc.			Travelling Allowance ..	100	157	100	
			Dear District Allowance ..	330	294	320	
			Total ..	430	451	420	
			Total Charges of Collection ..	15,154	15,284	14,252	
			DETAILED ACCOUNT NO. 12-B—CHARGES ON ACCOUNTS OF MOTOR VEHICLES TAXATION ACT—ESTABLISHMENT FOR INSPECTION OF MOTOR VEHICLES				
Pay of Establishment—	5	5	Motor Inspectors (150—250) ..	13,863	13,026	12,854	24,338 (Motor Inspectors and Clerks together)
			Clerks 24 (30—80) and special pay 6 (15) ..	..	..	..	
			Emergency deduction from salaries ..	..	..	..	—29
			Total ..	13,863	13,026	12,854	24,309

* The provision is included in the demand No. 11.—Police and Inspection of Motor Vehicles.

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DATAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT—ESTABLISHMENT FOR INSPECTION OF MOTOR VEHICLES—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	13,863	13,026	12,854	24,309
Allowances, Honoraria, etc.			Travelling allowance	1,600	1,600	1,700	1,627
			House rent allowance	780	420	780	
			Dear district allowance	..	..	..	
			Fees to official inspectors for inspecting motor vehicles.	7,961	7,131	6,300	10,429
			Fees to official inspectors for drivers tests ..	866	970	800	
			Total ..	11,207	10,121	9,580	12,056
Contingencies..			Fees to inspectors (to non-officials) for conducting examination of motor vehicles.	2,112	2,888	2,268	
			Fees to non-official inspectors for drivers tests ..	414	449	412	3,247
			Purchase of furniture	..	..	..	
			Contract Contingencies	250	232	250	180
			Total ..	2,776	3,569	2,930	3,427
			Total Inspection of Motor Vehicles ..	27,846	26,716	25,364	39,792

13.—OTHER TAXES AND DUTIES

Charges for the Collection of Entertainment Tax	..	1,000	..	..
Total	..	1,000	..	..

Demand No. 6 *IRRIGATION WORKS CHARGED TO REVENUE

SUMMARY	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Revised Estimate, 1936-37 Charged	Revised Estimate, 1936-37 Voted	Budget Estimate, 1936-37 Charged	Budget Estimate, 1936-37 Voted	Accounts, 1935-36 Charged	Accounts, 1935-36 Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII-A.—Working Expenses for works for which Capital Accounts are kept—								
(2) Unproductive.—Working Expenses. Extensions and Improvements.	..	196	..	723	..	200	..	216
Maintenance and Repairs.	*298*	2,48,132	*298*	2,55,271	*299*	2,62,700	..	2,65,483
Tools and Plant.	..	3,725	..	3,844	..	3,944	..	3,985
Reserve ..	..	10,000	..	864	..	..	..	..
For rounding..	..	649	..	..	..	857	..	..
Total ..	*298*	2,62,702	*298*	2,60,702	*299*	2,67,701	..	2,69,684
Establishment ..	*72,800*	2,88,200	*77,000*	3,31,000	*78,600*	3,39,400	*48,943*	3,50,446
Total XVII.—(2) Un-productive—Working Expenses.	*73,098*	5,50,902	*77,298*	5,91,702	*78,899*	6,07,101	*48,943*	6,20,130
17.—Interest on Works for which Capital Accounts are kept—								
Irrigation works ..	*26,78,000*	..	*26,76,000*	..	*28,22,000*	..	*27,90,587*	..

*For further details see Irrigation Budget printed separately.

IRRIGATION WORKS CHARGED TO REVENUE—*contd.*

SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from ordinary Revenues—								
A.—*Irrigation Works.*								
(1) Works for which neither Capital nor Revenue Accounts are kept — Works ..	..	660	..	10,024	..	8,800	..	13,010
Extensions and Improvements.	..	..	..	..	..	..	..	..
Maintenance and Repairs.	..	31,150	..	32,351	..	31,970	..	32,461
Tools and Plant ..	..	477	..	625	..	612	..	..
Losses on stock ..	..	..	..	..	..	..	..	..
Reserve ..	..	1,600	..	..	..	..	..	..
For rounding ..	..	113	..	..	..	618	..	..
Total ..	..	34,000	..	43,000	..	42,000	..	45,471
Establishment ..	*8,000*	33,000	*8,600*	37,400	*9,300*	39,700	*6,193*	54,075
Total ..	*8,000*	67,000	*8,600*	80,400	*9,300*	81,700	*6,193*	99,546
(2) Miscellaneous Expenditure — Other charges — Works ..	..	..	..	131	..	..	..	..
Maintenance and Repairs.	*352*	4,537	*353*	4,448	*330*	4,414	..	6,315
Surveys ..	..	..	..	..	..	..	..	..
Losses on stock	..	..	..	..	..	..	..	..
Tools and plant ..	..	68	..	68	..	66	..	..
Suspense ..	..	..	..	..	..	..	..	..
Grants-in-aid ..	..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..
For rounding ..	..	43	..	..	..	190	..	..
Total ..	*352*	4,648	*353*	4,647	*330*	4,670	..	6,315
Establishment ..	*400*	1,600	*400*	1,600	*400*	1,600	*814*	2,821
Total ..	*752*	6,248	*753*	6,247	*730*	6,270	*814*	9,136
Total 18-A.—Irrigation Works ..	*8,752*	73,248	*9,353*	86,647	*10,030*	87,970	7,007	1,08,682

IRRIGATION WORKS CHARGED TO REVENUE—*concld.*

SUMMARY	Budget Estimate, 1937-38 Charged Rs.	Budget Estimate, 1937-38 Voted Rs.	Revised Estimate, 1936-37 Charged Rs.	Revised Estimate, 1936-37 Voted Rs.	Budget Estimate 1936-37 Charged Rs.	Budget Estimate 1936-37 Voted Rs.	Accounts, 1935-36 Charged Rs.	Accounts, 1935-36 Voted Rs.
19.—Construction of Irrigation, Navigation, Embankment and Drainage works—								
B—Financed from ordinary Revenues.								
Irrigation Works.								
Unproductive — **Works** ..	..	**4,837**	..	**12,948**	..	**8,200**	..	10,5[illegible]
Unproductive — **Tools and Plant** ..	..	**96**	..	**182**	..	**123**	..	..
Unproductive — *Deduct*—**Receipts on capital account**	..	**—4,200**	..	**—2,130**	..	**—3,128**	..	—6[illegible]
Unproductive — **Reserve** ..	..	**650**	..	..	..	..	..	..
Unproductive — **For rounding** ..	..	**117**	..	..	..	**805**	..	..
Total ..	..	**1,500**	..	**11,000**	..	**6,000**	..	10,44[illegible]
Establishment ..	*500*	**2,500**	*1,100*	**4,900**	*600*	**2,400**	*1,025*	3,82[illegible]
Deduct—**Repayment of capital expenditure charged to ordinary revenues—Irrigation works.**	..	..	..	..	..	..	..	..
Total ..	*500*	**4,000**	*1,100*	**15,900**	*600*	**8,400**	*1,025*	14,26[illegible]
Total Irrigation Expenditure charged to Revenue.	*27,60,350*	**6,28,150**	*27,63,751*	*6,94,249*	*29,13,829*	**7,03,471**	*28,48,433*	7,43,07[illegible]
Deduct—**Amount for establishment charges for which a separate demand is made.**	*—81,700*	**3,25,300**	*—87,100*	**—3,74,900**	*—88,900*	**—3,83,100**	*—56,975*	—4,11,16[illegible]
Net Total ..	*26,78,650*	**3,02,850**	*26,76,651*	**3,19,349**	*28,24,929*	**3,20,371**	*27,91,458*	3,31,91[illegible]
Grand Total ..	**29,81,500**		**29,96,000**		**31,45,300**		**31,23,369**	

Demand No. 7

*PUBLIC WORKS ESTABLISHMENT

Sub-heads	Units of appropriation	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	Charged.				
I.—Chief Engineer	*Pay of Officers*	*52,390*	*52,759*	*52,759*	*52,127*
	Allowances, Honoraria, etc.	*4,600*	*5,467*	*5,467*	*2,445*
	Total	*56,990*	*58,226*	*58,226*	*54,572*
	Voted.				
	Pay of Establishment	91,000	91,100	91,100	88,490
	Allowances, Honoraria, etc.	2,700	2,800	2,800	1,875
	Contingencies	4,000	5,000	4,000	8,415
	Total	97,700	98,900	97,900	98,780
	Total Chief Engineer	1,54,690	1,57,126	1,56,126	1,53,352
	Voted.				
II.—Specialist Officers	Pay of Officers	22,458	21,258	..	..
	Pay of Establishment	3,764	2,375	..	..
	Allowances, Honoraria, etc.	36	451	..	..
	Contingencies	600	..	..	..
	Total Specialist Officers	26,858	24,084	..	..
	Charged.				
III.—Superintending Engineers	*Pay of Officers*	*77,298*	*79,100*	*79,100*	*75,814*
	Allowances, Honoraria, etc.	*4,750*	*4,724*	*6,000*	*4,504*
	Total	*82,048*	*83,824*	*85,100*	*80,318*
	Voted.				
	Pay of Officers	..	..	..	..
	Pay of Establishment	97,678	96,072	1,00,897	96,990
	Allowances, Honoraria, etc.	1,610	1,798	2,046	1,453
	Contingencies	6,500	7,567	6,500	6,165
	Total	1,05,788	1,05,437	1,09,443	1,04,,608
	Total Superintending Engineers	1,87,836	1,89,261	1,94,543	1,84,926
	Charged				
IV.—Executive	*Pay of Officers (Permanent)*	*1,47,412*	*1,85,022*	*1,93,794*	*1,70,698*
	Allowances, Honoraria, etc.	*22,350*	*21,948*	*19,000*	*24,138*
	Total	*1,69,762*	*2,06,970*	*2,12,794*	*1,94,836*

*For further details see P. W. D. Civil Works Budget printed separately.

PUBLIC WORKS ESTABLISHMENT—*contd.*

Sub-heads	Units of appropriation	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
	Voted.				
IV.—Executive ..	Pay of Officers (Permanent)	2,15,510	2,07,941	2,29,000	2,07,497
	Pay of Establishment	8,14,818	8,16,603	8,30,106	8,11,969
	Allowances, Honoraria, etc.	1,33,224	1,33,232	1,36,626	1,30,615
	Contingencies	64,050	67,030	65,700	66,339
	Total ..	12,27,602	12,24,806	12,61,432	12,16,420
	Total Executive ..	13,97,364	14,31,776	14,74,226	14,11,256
	Voted.				
VII.—Special Revenue ..	Pay of Officers	24,263	24,135	27,556	27,136
	Pay of Establishment	1,10,109	1,03,939	1,13,719	1,03,205
	Allowances, Honoraria, etc.	20,460	20,078	20,300	19,746
	Contingencies	30,260	58,921	63,650	50,766
	Total Special Revenue ..	1,85,092	2,07,073	2,25,225	2,00,853
Charges in England ..	Establishment charges .. *Charged* ..	*76,000*	*38,080*	*37,880*	*38,757*
	Voted ..	2,160	2,600	..	6,271
	Total Charges in England ..	78,160	40,680	37,880	45,028
XI.—Pensionary charges ..	*Charged* ..	*7,400*	*7,500*	*7,000*	*5,309*
	Voted ..	28,600	32,500	31,000	36,366
	Total Pensionary charges ..	36,000	40,000	38,000	41,675
	Gross charges ..	20,66,000	20,90,000	21,26,000	20,37,090
	Charged ..	*3,92,200*	*3,94,600*	*4,01,000*	*3,73,792*
	Voted ..	16,73,800	16,95,400	17,25,000	16,63,298

PUBLIC WORKS ESTABLISHMENT—*concld.*

Sub-heads.	Units of appropriation		Budget Estimate 1937-38.	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
			Rs.	Rs.	Rs.	Rs.
	Deduct.					
XII.—Establishment charges recoverable from other departments, etc.	Establishment charges recoverable from other departments, etc.	*Charged* ..	*—3,000**	*—4,300*	*—4,200*	*1,877*
		Voted ..	18,000*	—17,700	—17,800	6,786
	Net Establishment charges ..		20,45,000	20,68,000	21,04,000	20,28,427
		Charged ..	*3,89,200*	*3,90,300*	*3,96,800*	*3,71,915*
		Voted ..	16,55,800	16,77,700	17,07,200	16,56,512
Distribution of Gross charges ..	XVII-A (2).—Unproductive Irrigation Works.	*Charged* ..	*72,800*	*77,000*	*78,600*	*48,943*
		Voted ..	2,88,200	3,31,000	3,39,400	3,50,446
	18-A (1).—Works for which neither Capital nor Revenue Accounts are kept.	*Charged* ..	*8,000*	*8,600*	*9,300*	*6,193*
		Voted ..	33,000	37,400	39,700	54,075
	18-A (2).—Miscellaneous Expenditure.	*Charged* ..	*400*	*400*	*400*	*814*
		Voted ..	1,600	1,600	1,600	2,821
	19-B.—Construction of Irrigation Works financed from ordinary Revenues.	*Charged* ..	*500*	*1,100*	*600*	*1,025*
		Voted ..	2,500	4,900	2,400	3,826
	68-A (2).—Construction of unproductive Irrigation Works not charged to Revenue.	*Charged* ..	*3,500*	*2,500*	*2,200*	*5,917*
		Voted ..	14,500	10,500	9,800	19,619
	Buildings and Roads Deposit Works.	*Charged* ..	*3,000*	*4,300*	*4,200*	*1,877*
		Voted ..	18,000	17,700	17,800	6,786
	50.—Civil Works ..	*Charged* ..	*2,41,500*	*2,48,600*	*2,51,400*	*2,75,877*
		Voted ..	10,43,500	10,68,400	10,80,600	11,05,716
	81.—Civil Works—Not charged to Revenue.	*Charged* ..	*62,500*	*52,100*	*54,300*	*33,146*
		Voted ..	2,72,500	2,23,900	2,33,700	1,20,009
	Total Charged ..		*3,92,200*	*3,94,600*	*4,01,000*	*3,73,792*
	Total Voted ..		16,73,800	16,95,400	17,25,000	16,63,298
	Grand Total ..		20,66,000	20,90,000	21,26,000	20,37,090

*Includes Rs. 18,000 on account of residences of H. E. the Governor.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

SUMMARY	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
I.—Interest on Ordinary Debt—				
A.—Rupee Debt—				
1. Interest on Permanent Loans— ..	75,000	..	..	..
2. Discount on Loans— ..	..	..	..	..
3. Floating Loans—				
Discount on Treasury Bills ..	..	..	..	..
Interest on other Floating Loans ..	..	..	..	..
4. Other Items—				
Interest on Expired Loans ..	..	..	..	..
Management of Debt ..	..	..	..	..
Brokerage, Commission, etc. ..	6,000	..	..	..
Miscellaneous—Advertisement charges, etc. ..	..	..	..	..
5. Interest on Loans taken from the Central Government ..	*14,91,000*	*33,54,000*	*34,26,500*	*34,04,741*
Total ..	*15,72,000*	*33,54,000*	*34,26,500*	*34,04,741*
II.—Transfers to Other Accounts—				
Deduct—Interest transferred to Commercial Department ..	..	..	..	..
Forest—Interest on Capital outlay on Forest Works ..	*—92,000*	*—1,82,000*	*—1,95,000*	*— 1,88,566*
17.—Interest on Irrigation Works ..	*—26,78,000*	*—26,76,000*	*—28,22,000*	*—27,90,587*
Interest portion of equated payments of commuted value of pensions out of Revenue.	*—3,08,000*	*—3,79,000*	*—3,81,500*	*—3,84,567*
Interest charged to Road Development Account ..	*—33,000*	*—21,000*	..	*—8,702*
Total Deduction ..	*—31,11,000*	*—32,58,000*	*—33,98,500*	*—33,72,422*
Net Interest charges on Ordinary Debt (carried over) ..	*—15,39,000*	*96,000*	*28,000*	*32,319*

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*concld.*

SUMMARY	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*−15,39,000*	*96,000*	*28,000*	*32,319*
III.—Interest on Unfunded Debt—				
1. Treasury Notes of Service and other Funds—				
Interest on Treasury Notes on account of the Bhonsla and other Nagpur temples.	*19,000*	..	..	..
2. Interest on State Provident Funds—				
(i) General Provident Fund ..	*5,15,000*	..	..	..
(ii) I. C. S. Provident Fund ..	*50,000*	..	..	..
(iii) I. C. S. (Non-European Members) Provident Fund ..	*1,000*		..	..
(iv) Contributory Provident Fund ..	..	..	..	..
(v) Other Miscellaneous Provident Funds ..	*3,000*	..	..	..
PAYMENTS IN ENGLAND				
3. Interest on Sterling Branch Provident Fund ..	..	..	..	..
4. Loss or gain by Exchange ..	..	..	..	..
Total Interest on Unfunded Debt ..	*5,88,000*	..	..	..
IV.—Interest on other obligations—				
Interest on Advances from Famine Relief Fund ..	*8,000*	*15,000*	*14,900*	*29,837*
Total Interest on Other Obligations ..	*8,000*	*15,000*	*14,900*	*29,537*
Grand Total—Interest on Debt and Other Obligations ..	*−9,43,000*	*1,11,000*	*42,900*	*61,856*

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
A.—Sinking Funds				
B.—Other appropriations				
(*a*) *For consolidated debts taken prior to the* 1*st of April* 1936.				
(*b*) *For advances taken prior to the* 1*st of April* 1937. ..				
(*c*) *Other appropriations*				
(*i*) *For Capital outlay on Irrigation Works* ..	*1,35,000* (for i–iii)	*3,88,500*	*3,93,790*	*3,77,187*
(*ii*) *For Capital outlay on Forest Works*		*41,600*	*41,579*	*39,861*
(*iii*) *For Capital outlay on Civil Works*		*52,300*	*49,647*	*52,164*
(*iv*) *To cover overdraft*		*3,95,500*	*3,95,166*	*2,75,966*
For rounding ..		*+100*	*−182*	..
Total ..	*1,35,000*	*8,78,000*	*8,80,000*	*7,45,178*

Demand No. 8 25.—GENERAL ADMINISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	A.—Heads of Provinces and Executive Councils								
	Salary of H. E. the Governor	72,000	..	72,000	..	72,000	..	72,000	..
	Emergency deduction from salaries.	..	..	..	..	..	..	—300	..
	Sumptuary Allowance of H. E. the Governor.	6,000	..	6,000	..	6,000	..	6,000	..
25-A (a)	Staff and Household of H. E. the Governor.	69,600	..	20,600	46,400	30,300	43,700	26,983	42,026
25-A (b)	Secretarial Staff of H. E. the Governor.	40,000	..	..	..	..	..	..	..
25-A (c)	Expenditure from Contract Allowance.	25,000	..	16,500	..	20,300	..	14,693	..
25-A (d)	Tour Expenses ..	26,000	..	26,000	..	26,000	..	26,641	..
25-A (e)	Works ..	80,100	..	80,200	..	82,150	..	..	..
22-A (f)	Executive Council ..	..	8,500	1,00,500	..	1,00,000	..	1,00,169	..
25-A (g)	Ministers ..	1,03,900	..	..	58,500	..	58,000	..	58,710
	Total A.—Heads of Provinces, etc.	4,22,600	8,500	3,21,800	1,04,900	3,36,750	1,01,700	2,46,186	1,00,736
	B.—Legislative Bodies								
25-B (a)	Legislative Assembly ..	4,420	1,16,220	10,900	78,700	10,075	66,025	10,000	71,207
	Elections for Indian and Provincial Legislatures.	..	1,000	..	50,000	..	50,000	..	1,096
	Total B.—Legislative Bodies.	4,420	1,17,220	10,900	1,28,700	10,075	1,16,025	10,000	72,303
	C.—Secretariat and Head-quarters Establishment.								
25-C (a)	Civil Secretariat ..	1,94,600	3,73,200	1,48,400	3,61,700	1,28,100	3,63,750	1,25,789	3,51,469
25-C (b)	Board of Revenue ..	43,000	..	..	..	..	..	..	..
25-C (c)	Local Fund Audit Establishment.	..	1,39,500	..	1,39,500	..	1,32,250	..	1,28,695
	Total C.—Secretariat, etc., Establishment.	2,37,600	5,12,700	1,48,400	5,01,200	1,28,100	4,96,000	1,25,789	4,80,164
25-D	D.—Commissioners ..	1,56,800	1,13,600	1,59,000	1,11,200	1,51,200	1,12,900	1,47,425	1,10,137
	E.—District Administration								
25-E (a)	General Establishment ..	4,13,200	15,89,900	4,29,700	16,12,500	5,24,600	15,56,900	4,85,734	15,57,681
25-E (b)	Sub-Divl. Establishment.	..	10,25,300	..	10,18,000	..	10,48,000	..	10,05,629
25-E (c)	Other Establishments ..	..	22,06,300	..	21,73,900	..	21,94,500	..	21,70,462
	Total E.—District Administration.	4,13,200	48,21,500	4,29,700	48,04,400	5,24,600	47,99,400	4,85,734	47,33,772
25-G	G.—Miscellaneous ..	..	64,400	..	11,000	..	11,400	507	10,185
25-H	Charges in England ..	2,42,380	31,080	3,16,200	43,600	2,39,640	46,000	2,37,025	38,512
	Reduction by the Legislative Assembly..	..	..	..	..	..	—6	..	..
	Grand Total ..	14,77,000	56,69,000	13,86,000	57,05,000	13,90,365	56,83,419	12,52,666	55,45,809
	Total 25.—General Administration.	71,46,000		70,91,000		70,73,784		67,98,475	

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 25-A (a).—GENERAL ADMINISTRATION—STAFF AND HOUSE HOLD OF H. E. THE GOVERNOR	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Military Secretary (1,000)* ..	12,000	4,550	13,920	12,768
	1	1	*Aide-de-Camp to H. E. the Governor (550—575) and special pay (150).*	7,900	8,000	8,500	9,802
			Emergency deduction from salaries ..	..	..	..	−95
			For rounding ..	..	..	−20	..
			Total ..	19,900	12,550	22,400	22,475
Pay of Officers—Voted.	1	..	*Private Secretary* ..	..	5,712	..	..
Grants-in-aid—Charged.			*Contribution for passages of Officers transferred from other Governments.*	..	..	600	3
			Office Establishment.				
Pay of Establishment—Charged.	5	5	*Clerks* 2 (150—10—300), 1 (150—250), 1 (100—300), 1 (40—100).	13,828	11,400	13,100	12,111
	15	26	*Servants* 18 (11—15), 1 (19—35), 1 (16—20), 3 (20—25), 3 (15—20).	5,016	31,54	3,154	3,073
			Dispensary Establishment.				
	1	1	*Assistant Medical Officer* (90—100) ..	1,200	1,300	1,200	1,080
			Emergency deduction from salaries ..	..	..	..	−68
	2	2	*Temporary Establishment* 1 (33) 1 (35) ..	816	816	816	824
			Total ..	20,860	16,670	18,270	17,020
			Carried over ..	40,760	34,932	41,270	39,498

Units of appropriation	DETAILED ACCOUNT NO. 25-A (*a*).—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF H. E. THE GOVERNOR—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	*40,760*	34,932	41,270	39,498
Allowances, Honoraria, etc.—Charged.	*Travelling Allowance*	*4,500*	*1,900*	*2,000*	*1,449*
	Travelling Allowance	..	2,000	2,000	1,740
	Dear District Allowance	*480*	250	306	2,231 (*Dear District Allowance and Hill Allowance*)
	Hill Allowance	*2,240*	1,500	2,000	
	Compensatory Allowance to Assistant Medical Officer ..	*720*	820	720	230
	Total ..	*7,940*	6,470	7,026	5,650
Contingencies—Charged.	*Customs duty, freight, etc.*	..	*5,350*	*4,500*	*3,056* (*Customs duty, freight, etc. and Household rates and taxes*)
	Household rates and taxes	*20*	*800*	*800*	
	Special grant for renewal of curtains on change of permanent incumbents.	*1,774*	1,015	1,200	632
	Special grants for furniture on change of permanent incumbents ..	*850*	126	283	372
	Annual grant for maintenance of furniture	*9,790*	10,000	10,000	10,405
	Capital grant for furniture	..	..	..	195
	Service Postage and Telegram Charges	*1,200*	1,000	1,500	840
	Household Rates and Taxes	..	..	..	762
	Other Contingencies	*4,000*	3,957	4,000	5,139
	Subscriptions to Indian News Agency Telegrams	*2,700*	2,700	2,700	1,702
	Dispensary Contingencies	*600*	650	700	529
	Customs duty on imported stores	..	..	..	229
	For rounding ..	*—34*	..	*+21*	..
	Total ..	*20,900*	25,598	25,704	23 861
	Total Staff and House hold of H. E. the Governor ..	*69,600*	*67,000*	74,000	69,009
	Charged ..	*69,600*	*20,600*	*30,300*	*26,983*
	Voted ..	..	46,400	43,700	42,026

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT—No. 25-A (*b*).—GENERAL ADMINISTRATION—SECRETARIAT STAFF OF H. E. THE GOVERNOR	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budge Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	..	1	Secretary (2,000—2,260) and special pay (250) and O.S.P. at Rs. 300.	*28,050*	..	..	..
			Total ..	*28,050*	..	..	..
Pay of Establishment—Charged.	..	3	Clerks, 1 (150—10—300) 1 (100—250) 1(40—100.)	*5,712*	..	..	..
	..	4	Servants 1 (15—1—20) 3 (11—1/5—15) ..	*622*	..	..	..
			Total ..	*6,334*	..	..	..
Allowances, Honoraria, etc.—Charged.	..	..	Cost of passages ..	..	..	..	..
			Travelling Allowance ..	*1,000*	..	..	..
			Dear District Allowance ..	..	..	..	..
			Hill Allowance ..	*800*	..	..	..
			Honoraria	*83*	..	..	..
			Total ..	*1,883*	..	..	..
Contingencies—Charged.	..	..	Purchase of Books and Periodicals ..	*100*	..	..	..
			Service Postage and Telegram Charges ..	*600*	..	..	..
			Tour charges ..	*200*	..	..	..
			Furniture and Instruments ..	*1,500*	..	..	..
			Purchase and Repair of Tents ..	..	..	..	..
			Subscription to Indian News Agency telegrams ..	*330*	..	..	..
			Customs duty on imported stores ..	..	..	..	..
			Other Contingencies ..	*1,100*	..	..	..
			Total ..	*3,830*	..	..	..
			For rounding ..	*—97*	..	..	..
			Total—Secretariat Staff of H. E. the Governor ..	*40,000*	..	..	..

Unites of appropriation	DETAILED ACCOUNT NO. 25-A (c).—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-3[illegible]
		Rs.	Rs.	Rs.	Rs.
	Charged				
	Motor car charges	9,600	8,000	9,000	7,9[illegible]
	Household charges	15,400	8,500	11,288	6,7[illegible]
	For rounding	..	..	+12	..
	Total Expenditure from Contract Allowance ..	25,000	16,500	20,300	14,69[illegible]

DETAILED ACCOUNT NO. 25-A (d).—GENERAL ADMINISTRATION—TOUR EXPENSES

	Tour Expenses of His Excellency the Governor				
	Charged				
	Purchase and up-keep of motor lorries	..	..	..	7,27[illegible]
	Purchase of tents and camp furniture	500	500	500	..
	Maintenance and repair of camp equipment and pay of tent pitchers and camp menials.	18,000	16,500	19,000	5,82[illegible]
	Railway freight on tents, heavy goods, horses, etc., in connection with tour.				96[illegible]
	Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses.				65[illegible]
	Cart and cooly hire on tour				1,06[illegible]
	Cart and cooly hire during transfer between Government Houses ..				8[illegible]
	Saddle horses and carriages on tour				..
	Railway fare and carriage of household while on tour ..				6[illegible]
	Railway fare while in transit between Government Houses ..				41[illegible]
	Keep of elephants				51[illegible]
	Payment and presents for services rendered on tour ..	2,000	2,000	2,000	1,10[illegible]
	Special Trains and haulage of Saloon Carriages	7,000	7,000	7,000	7,45[illegible]
	Miscellaneous	..	..	..	1,20[illegible]
	Deduct—Probable Savings	—1,500	..	—2,500	..
	Total Tour Expenses, etc. ..	26,000	26,000	26,000	26,64[illegible]

DETAILED ACCOUNT NO. 25-A (e).—GENERAL ADMINISTRATION—WORKS—OFFICIAL RESIDENCES OF H. E. THE GOVERNOR

	Charged				
	Original Works—Improvements, Maintenance and Repairs.				
	Gardens	10,000	80,200	82,150	(a)
	Electricity	6,000			
	Water	2,500			
	Taxes	2,600			
	Repairs	1,000			
	.. ..	(b)58,000			
	Total Works ..	80,100	80,200	82,150	(a)

(a) In the accounts for 1935-36 charges under these heads were classified under diff-

(b) Includes Rs. 18,000 for "Establishment" and "Tools and Pl... on Public Works establishment.

Units of appropriation	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 25-A (*f*).—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Voted.	2	2	*Members (4,000)*	8,000	*96,000*	*96,000*	*96,129*
			Emergency deduction from salaries	..	..	..	*−400*
			Total ..	8,000	*96,000*	*96,000*	*95,729*
Allowances, Honoraria, etc.—Voted.			*Cost of passages*	..	..	..	..
			Travelling Allowance	500	*4,500*	*4,000*	*4,440*
			Total ..	500	*4,500*	*4,000*	*4,440*
			Total Executive Council ..	8,500	*1,00,500*	*1,00,000*	*1,00,169*
			DETAILED ACCOUNT No. 25-A (*g*).—GENERAL ADMINISTRATION—MINISTERS				
Pay of Officers —Charged.	2	4	*Ministers, 1 (3,000) 3 (2,250)* .. .. }	*64,900*	*54,000*	*54,000*	*54,000*
		7	*Do. (500)* .. }				
Allowances, Hanoraria, etc. —Charged.			*Travelling allowance*	*7,500*	4,500	4,000	4,710
			House-rent and motor car allowance 7 (600) ..	*31,500*	..	..	..
			Total ..	*39,000*	4,500	4,000	4,710
			Total Ministers ..	*1,03,900*	58,500	58,000	58,710
			DETAILED ACCOUNT No. 25-B (*a*).—GENERAL ADMINISTRATION—LEGISLATIVE ASSEMBLY.				
Pay of Officers —Charged.		1	Speaker of the Legislative Assembly 1 (500) and 1 at (833) for one month.	*4,345*	*10,825*	*10,000*	*10,000*
			Voted.				
Pay of Establishment.	10	12	Reporters and Clerks 2 (40—100), 2 (60—125), 1 (50—200), 2 (60—175), 1 (150—10—250), 1 (200—10—300), 2 (250—450) 1 (30) and Special pay 2 (25).	27,067	22,874	25,374 }	23,221
	5	7	Servants 4 (11—15), 3 (15—20)	1,230	907	907 }	
			Emergency deduction from salaries ..	..	..	..	−82
			Total ..	28,297	23,781	26,281	23,139
Allowances, Honoraria, etc.			Travelling Allowance	80,000	48,561	35,000	42,893
			Honoraria	700	530	700 }	1,026
			Dear District Allowance	108	94	108 }	
			Total ..	80,808	49,185	35,808	43,919
Contingencies ..			Purchase and repair of furniture	500	1,600	300 }	1,729
			Books and periodicals	500	500	300 }	
			Tour Charges	50	74	50 }	
			Other Contingencies	3,481	1,356	1,150 }	
			For rounding ..	..	..	−68	
			Total ..	4,531	3,530	1,732	1,729
			Carried over ..	1,17,981	87,321	73,821	78,787

Units of appropriation	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT NO. 25-B (a).—GENERAL ADMINISTRATION—LEGISLATIVE ASSEMBLY— concld.	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
			Brought forward ..	1,17,981	87,321	73,821	78,787
			Voted.				
Establishment and other charges payable to other Governments, Departments, etc.			Share of the Contingent expenditure incurred by the Legal Remembrancer.	2,584	2,204	2,204	2,420
			Charged.				
			Share of the Contingent expenditure incurred by the Legal Remembrancer.	*75*	*75*	*75*	..
			Total Legislative Assembly ..	1,20,640	89,600	76,100	81,207
			Charged ..	*4,420*	*10,900*	*10,075*	*10,000*
			Voted ..	1,16,220	78,700	66,025	71,207
			DETAILED ACCOUNT NO. 25-C—(a) GENERAL ADMINISTRATION—CIVIL SECRETARIAT				
Pay of Officers—Charged.	*1*	*1*	*Chief Secretary (3,000) .. ..*	*36,000*	*36,000*	*36,000*	*1,23,501* (for the four items below)
	2	*3*	*Secretaries 3 (1,000—2,250) and special pay 2 (250)..*	*86,750*	*66,250*	*59,026*	
	1	*2*	*Under Secretary (450—1,350) and special pay (200)*	*22,000*	*10,600*	*10,400*	
	1	*1*	*Officers on special duty (1,700—1,800) and special pay (150).*	*2,150*	*29,550*	*19,674*	
			Emergency deduction from salaries	..	..	..	*—509*
			Total ..	*1,46,900*	*1,42,400*	*1,25,100*	*1,22,992*
Pay of Officers—Voted.	2	2	Under Secretaries 1 (250—850), 1 (700—35—1,050) and special pay 1 (200).	21,820	22,135	22,616	30,034 (for the four items below)
	1	1	Registrar (450—30—600)	5,910	6,180	6,566	
	1	1	Officers on special duty (570)	840	4,235	858	
			Provision for leave allowance, etc.	5,000	2,650	2,000	
			Emergency deduction from salaries	..	..	..	—184
			Total ..	33,570	35,200	32,040	29,850
Pay of Establishment.	145	146	Clerks 60 (40—100), 40 (60—175), 2 (50—200), 28 (150—300), 7 (250—25—450), 1 (475), 1 (250—400), 2 (30—50), 3 (150—250), 1 (200—300), 1 (100—5—200) and special pay.	2,79,519	2,55,800	2,68,591	2,70,320 (for the two items below)
	106	95	Servants 25 (5—8), 47 (11—15), 11 (15—20), 12 (19—35) and special pay 1 (7).	15,321	17,200	18,183	
			Temporary establishment	..	..	980	1,145
			Deduct—Probable savings	—9,640	..	−8,754	
			Emergency deduction from salaries	..	..	..	—1,000
			Total ..	2,85,200	2,73,000	2,79,000	2,70,465
			Carried over	4,65,670	4,50,600	4,36,140	4,23,307

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 25-C (*a*).—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	4,65,670	4,50,600	4,36,140	4,23,307
Allowances, Honoraria, etc. Charged.			*Cost of passages*	*1,700*	*3,000*	..	..
			Travelling Allowance	*3,000*	*3,000*	*3,000*	*2,797*
			Total ..	*4,700*	*6,000*	*3,000*	*2,797*
Allowances, Honoraria, etc. —Voted.			Travelling Allowance	3,300	5,000	5,000	5,802
			Honoraria	150	150	150	
			Dear District Allowance	2,560	2,500	2,724	6,038
			Hill Allowance	3,102	4,000	4,712	
			Deduct—Probable savings	−712	..	−1,586	
			Total ..	8,400	11,650	11,000	11,840
Contingencies—Voted.			Section writing charges	100	100	100	
			Purchase of Books and Periodicals ..	3,000	3,000	3,000	
			Service Postage and Telegram Charges ..	11,000	11,000	10,000	
			Tour charges	2,500	1,000	2,000	
			Furniture and Instruments	4,000	3,500	3,500	35,802
			Purchase and Repair of Tents	100	100	100	
			Customs duty on imported stores ..	100	100	100	
			Other Contingencies	17,730	17,600	17,620	
			For rounding ..	—30	..	−170	
			Total ..	38,500	36,400	36,250	35,802
Grants-in-aid —Voted.			Contribution to Central Government for work connected with Civil Lists, Forms Resource and Charitable Endowments, done in Accountant General's Office.	7,530	5,450	5,460	3,512
Grants-in-aid—Charged			Contribution to Bihar Government for the Public Service Commission.	*43,000*	..	..	..
			Total Civil Secretariat ..	5,67,800	5,10,100	4,91,850	4,77,258
			Charged ..	*1,94,600*	*1,48,400*	*1,28,100*	*1,25,789*
			Voted ..	3,73,200	3,61,700	3,63,750	3,51,469
			DETAILED ACCOUNT No. 25-C (*b*).—GENERAL ADMINISTRATION—BOARD OF REVENUE				
Pay of officers—Charged.			Financial Commissioner (3,500) ..	42,000	..	..	..
Allowances, Honoraria, etc.—Charged.			Travelling Allowance ..	*1,000*	..	..	..
			Total Board of Revenue ..	*43,000*	..	..	..
			DETAILED ACCOUNT No. 25-C (*c*).—GENERAL ADMINISTRATION—LOCAL FUND AUDIT ESTABLISHMENT				
Establishment and other charges payable to other Governments—Voted.			Amount payable to the Central Government on account of the cost of the Local Fund Audit Establishment and leave and pension contribution :—	1,39,500	1,39,500	1,32,250	1,28,695

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 25-D.—GENERAL ADMINISTRATION—COMMISSIONERS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	4	4	*Commissioners 4 (3,000)* ..	*1,47,000*	*1,52,800*	*1,44,000*	*1,41,610*
			Emergency deduction from salaries ..	..		..	-743
			Total ..	*1,47,000*	*1,52,800*	*1,44,000*	*1,40,867*
			Voted				
Pay of Establishment.	60	60	Clerks 30 (30—80), 1 (75—5—175) 12 (80—10—140), 3 (100—10/2—200), 10 (150—10—200), 4 (250—15—400).	87,065	86,250	87,129	84,919
	37	37	Servants 3 (10), 25 (11—15), 7 (15—20), 2 (19—35)	6,935	6,450	6,792	6,303
			Deduct—Probable Savings ..	..	..	−1,421	..
			Emergency deduction from salaries ..	..	..	..	−278
			Total ..	94,000	92,700	92,500	90,944
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*2,700*	..	*630*	..
			Travelling Allowance	*6,900*	*6,000*	*6,000*	*6,558*
			Total ..	*9,600*	*6,000*	*6,630*	*6,558*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	2,600	2500	2,300	2,605
			Honoraria	480	..	480	..
			Dear District Allowance	720	700	744	1,125
			Total ..	3,800	3,200	3,524	3,730
Contingencies—Charged. Contingencies—Voted.			*Rates and Taxes*	*200*	*200*	*570*	
			Section writing	775	300	600	15,463
			Purchase of Books and Periodicals ..	410	200	450	
			Tour charges	1,940	2,000	2,550	
			Purchase of Typewriters	1,285	510	400	
			Purchase of Tents	..	100	150	
			Furniture and Instruments	290	190	390	
			Other Contingencies	11,100	12,000	12,360	
			Customs duty on imported stores ..	..	..	..	
			For rounding ..	..	..	−24	..
			Total ..	15,800	15,300	16,876	15,463
			Total Commissioners ..	2,70,400	2,70,200	2,64,100	2,57,562
			Charged ..	*1,56,800*	*1,59,000*	*1,51,200*	*1,47,425*
			Voted ..	1,13,600	1,11,200	1,12,900	1,10,137

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 25-E (a).—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			District Establishment				
Pay of Officers—Charged.	*15*	*15*	*Deputy Commissioners (1,000—2,250)* ..	*3,08,900*	*2,71,000*	*3,46,000*	*3,20,297*
	22	*18*	*Assistant Commissioners (600—1,600)* ..	*1,32,200*	*94,000*	*1,67,000*	*1,13,210*
			Deduct—Probable Savings	*—80,600*	..	*—49,000*	..
			Emergency deduction from salaries	..	..	...	*-2,044*
			Total ..	*3,60,500*	*3,65,000*	*4,64,000*	*4,31,463*
Pay of Officers—Voted.	4	4	Deputy Commissioners (1,000—2,250) ..	86,575	90,000	91,200	89,176
	*87	90	Extra-Assistant Commissioners (300—1,100) ..	5,65,425	5,74,000	5,34,000	5,46,956
			Deduct—Probable Savings	..	..	—5,200	..
			Emergency deduction from salaries	..	..	..	—2,576
			Total ..	6,52,000	6,64,000	6,20,000	6,33,556
Pay of Establishment.	485	486	Superintendents and Clerks, 19 (200—10—300), 19 (125—5—150), 63 (75—100), 7 (100, 200), 378 (30—80).	4,54,155	4,42,200	4,55,550	4,37,517
	102	102	Servants 1 (19—35), 51 (15—20), 24 (11—15), 25 (10) 1 (9).	19,900	21,500	20,040	19,586
			Temporary Establishment	8,000	8,800	10,000	5,846
			Deduct—Probable Savings	—5,855	..	—5,090	..
			Emergency deduction from salaries ..	..	..	..	-1,309
			Total ..	4,76,200	4,72,500	4,80,500	4,61,640
Allowances, Honoraria, etc. Charged.			*Cost of Passages*	*23,000*	*31,000*	*31,200*	*31,238*
			Travelling Allowance	*23,700*	*25,700*	*23,400*	*23,033*
			Total ..	*46,700*	*56,700*	*54,600*	*54,271*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	42,900	47,000	36,000	42,552
			Dear District Allowance	5,100	4,760	5,100	4,729 (Dear District and Hill Allowances)
			Hill Allowance	500	640	800	
			Total ..	48,500	52,400	41,900	47,281
			Carried over ..	15,83,900	16,10,600	16,61,000	16,28,211

*The sanctioned number of Extra-Assistant Commissioners is 96.

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 25-E (a)—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—contd.	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	15,83,900	16,10,600	16,61,000	16,28,211
			District Establishment.—*concld.*				
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes*	*6,000*	*8,000*	*6,000*	..
Contingencies—Voted.			Rents	1,000	1,400	1,495	1,542
			Purchase of Typewriters	4,000	4,300	4,315	
			Section-writing	16,150	18,000	16,410	
			Purchase of Tents	11,910	4,000	11,000	
			Purchase of Furniture and Instruments ..	3,720	3,600	3,770	
			Compensation for plague huts	700	1,500	1,800	86,252
			Diet-money and travelling expenses of revenue defaulters and witnesses.	420	250	270	
			Tour charges	28,500	37,850	28,800	
			Other Contingencies	23,000	23,000	24,140	
			Customs duty on imported stores ..	..	..	..	
			Contract Contingencies.				
			Cost of land	..	..	..	
			Repair of Tents	2,295	2,200	2,000	
			Purchase of Books	2,430	2,600	2,300	
			Charges in connection with District Council elections.	130	200	200	
			Charges for service of processes	335	300	260	1,62,256
			Petty construction and repairs	290	300	240	
			Service Postage and Telegram charges ..	78,425	88,100	75,000	
			Other Contract Contingencies	70,195	71,800	69,000	
			Total ..	2,43,500	2,59,400	2,41,000	2,50,050
			Total District Establishment ..	18,33,400	18,78,000	19,08,000	18,78,261
			Carried over ..	18,33,400	18,78,000	19,08,000	18,78,261

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 25-E (a).—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—concld.	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	18,33,400	18,78,000	19,08,000	18,78,261
			Treasury Establishment				
			Sadar Treasusies				
Pay of Establishment.	101	102	Clerks 84 (30—80), 17 (75—100), 1 (125—150) ..	79,320	77,550	82,200	75,326
			Temporary Establishment	150	30	150	270
			Emergency deduction from salaries ..	..	..	..	—195
			Total ..	79,470	77,580	82,350	75,401
Allowances Honoraria, etc.			Dear District Allowance	848	775	847	679
			Allowances to Treasurers	35,482	33,345	35,587	38,576
			For rounding ..	..	..	+16	..
			Total ..	36,330	34,120	36,450	39,255
			Total Sadar Treasuries ..	1,15,800	1,11,700	1,18,800	1,14,656
			Sub-Treasuries.				
Pay of Establishment.	99	99	Clerks (30—50)	51,965	50,300	52,648	49,062
			Emergency deduction from salaries ..	..	..	..	—25
			Temporary Establishment	700	1,000	700	..
			Total ..	52,665	51,300	53,348	49,037
Allowances, Honoraria, etc.			Dear District Allowance	1,260	1,200	1,404	1,461
			For rounding ..	—25	..	—52	..
			Total Sub-Treasuries ..	53,900	52,500	54,700	50,498
			Total Treasury Establishment ..	1,69,700	1 64,200	1,73,500	1,65,154
			Total General Establishment ..	20,03,100	20,42,200	20,81,500	20,43,415
			Charged ..	*4,13,200*	*4,29,700*	*5,24,600*	*4,85,734*
			Voted ..	15,89,900	16,12,500	15,56,900	15,57,681

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 25-E (b).—GENERAL ADMINISTRATION—SUB-DIVISIONAL ESTABLISHMENT	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs
			Tahsil Establishment				
Pay of Establishment	100	100	Tahsildars 4 (300—350), 96 (175—275)	5,02,835	4,44,000	4,90,930	4,43,071
	147	147	Naib-Tahsildars 129 (100—150), 18 (70—80)				
	385	386	Clerks 340 (30—1—50) 46 (52½—2½—65) ..	2,15,246	2,07,500	2,13,980	2,05,399
	1,602	1,603	Servants 82 (15—20) 1,422 (11—15), 83 (9), 16 (12—18)	2,61,246	2,53,000	2,61,590	2,43,353
			Temporary Establishment	15,000	12,000	12,360	13,526
			Deduct—Probable Savings	−69,327	..	−30,860	..
			Emergency deduction from salaries ..	..	..	..	−2,047
			Total ..	9,25,000	9,16,500	9,48,000	9,03,302
Allowances, Honoraria, etc.			Travelling Allowance	82,500	85,000	82,500	85,345
			Dear District Allowance	15,725	14,400	15,555	14,666
			Honoraria	..	..	..	..
			Total ..	98,225	99,400	98,055	1,00,011
Contingencies ..			Fixed Tahsil Contingencies	2,115	2,100	2,167	2,086
Losses ..			Losses	..	..	..	230
			For rounding ..	−40	..	−222	..
			Total Sub-Divisional Establishment ..	10,25,300	10,18,000	10,48,000	10,05,629
			DETAILED ACCOUNT No. 25-E (c).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENT				
			Process-Serving Establishment.				
Pay of Establishment.	87	87	Clerks 76 (30—80), 11 (75—100)	56,000	53,800	57,280	53,845
	69	69	Servants 65 (11—15), 4 (12—18)	11,000	10,900	10,872	9,923
			Emergency deduction from salaries ..	..	..	..	−83
			Total ..	67,000	64,700	68,152	63,685
Allowances, Honoraria, etc.			Travelling Allowance	305	300	305	120
			Dear District Allowance	1,095	1,000	1,022	966
			For rounding ..	..	..	+21	..
			Total ..	1,400	1,300	1,348	1,086
			Total—Process Serving Establishment—(Carried over).	68,400	66,000	69,500	64,771

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 25-E (c).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	68,400	66,000	69,500	64,771
			Allowances to District and Village Officers.				
Allowances, Honoraria, etc.			Patels and Patwaris	7,72,000	7,62,300	7,75,900	7,72,499
			Remuneration to kotwars	8,240	8,200	8,235	8,019
			Total ..	7,80,240	7,70,500	7,84,135	7,80,518
Contingencies ..			Contingencies	1,81,800	1,82,000	1,81,800	1,81,504
Losses ..			Losses	..	..	..	3,631
			Jaglia Establishment in Berar.				
Pay of Establishment.	19	19	Clerks (30—50)	9,341	8,800	9,518	9,366
Allowances, Honoraria, etc.			Jaglias and Mahars	10,53,000	10,51,000	10,54,260	10,51,055
			Other Allowances	570	500	570	569
			Deduct—Probable Savings	3,000	..	−1,830	..
			Total ..	10,50,570	10,51,500	10,53,000	10,51,624
Contingencies ..			Contingencies	1,100	1,400	1,600	1,072
			For rounding ..	−51	..	−53	..
Losses ..			Losses	..	..	..	24
			Grand Total ..	20,23,000	20,14,200	20,30,000	20,27,739
			Total Allowances to District and Village Officers	20,23,000	20,14.200	20,30,000	20,27,739
			Debt Conciliation Boards.				
Pay of Officers ..	10	10	Chairmen (300—1,100)	64,700	64,700	64,700	56,343
			Emergency deduction from salaries ..	..	..	..	−168
			Total ..	64,700	64,700	64,700	56,175
Pay of Establishment.	22	36	Clerks (35)	15,100	9,240	9,240	5,983
	22	36	Servants (13)	5,600	3,430	3,432	2,442
			Total ..	20,700	12,670	12,672	8,425
Allowances, Honoraria, etc.			Travelling Allowance	15,600	8,250	8,250	8,129
			Honoraria	5,400	3,300	3,300	29
			Total ..	21,000	11,550	11,550	8,158
Contingencies			Contingencies	3,900	1,080	1,078	1,691
			Total Debt Conciliation Boards ..	1,10,300	90,000	90,000	74,449
			Village Uplift Board				
Pay of Establishment.	1	1	Clerk 1 (30—65)	460	360	360	360
Allowances, Honoraria, etc.			Travelling Allowance	400	250	900	143
Contingencies ..			Purchase of books and other contingencies ..	600	565	600	535
Grants-in-aid ..			Training classes	1,000	500	1,000	1,000
			Grants to District Village Uplift Committees ..	2,100	2,025	2,100	1,465
			Total ..	3,100	2,525	3,100	2,465
			For rounding	40	..	40	..
			Total Village Uplift Board ..	4,600	3,700	5,000	3,503
			Total Other Establishments ..	22,06,300	21,73,900	21,94,500	21,70,462

DETAILED ACCOUNT No. 25-G.—GENERAL ADMINISTRATION—MISCELLANEOUS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
Allowances, Honoraria, etc.—Charged.				
Cost of passages of Indian Civil Service Probationers	..	..	..	507
Discretionary grants by Heads of Provinces, etc.—				
By H. E. the Governor	9,000	9,000	9,000	9,000
By Commissioners	2,400	2,000	2,400	1,185
Total ..	11,400	11,000	11,400	10,185
Expenditure from the contribution from the Central Government for the economic development and improvement of rural areas :—				
(i) Discretionary grants by Deputy Commissioners ..	10,595	..	..	..
(ii) Welfare of aboriginal tribes in the Mandla district ..	4,400	..	..	..
(iii) Debt Conciliation Boards ..	38,154	..	..	..
Total ..	53,149	..	..	..
For rounding ..	−149	..	..	..
Total Miscellaneous ..	64,400	11,000	11,400	10,692
Charged ..	..	..	..	507
Voted ..	64,400	11,000	11,400	10,185

DETAILED ACCOUNT No. 25-H—GENERAL ADMINISTRATION CHARGES IN ENGLAND	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged Rs.	Voted Rs.	*Charged* Rs.	Voted. Rs.	*Charged* Rs.	Voted Rs.	*Charged* Rs.	Voted Rs.
A.—Secretary of State for India—								
Other charges—								
(i) Leave salaries, outfit, etc., Allowances of the Governor.	..	..	*14,520*	..	..	..	..	..
(ii) I. C. S. Examination and miscellaneous expinditure.	..	..	..	..	..	..	..	..
(iii) Subventions to Universities for training of I. C. S. probationers.	..	3,720	..	3,880	..	3,880	..	3,891
(iv) Other charges	..	..	..	..	..	..	..	..
(v) Loss or gain by exchange ..	..	..	..	..	..	..	..	−20
B.—High Commissioner for India								
(1) Salaries and Expenses of the High Commissioner's Department.	..	27,360	..	28,000	..	26,680	..	27,200
(2) Other charges—								
(i) Leave and deputation salaries.	*1,58,020*	..	*2,26,600*	360	*1,55,280*	6,720	*1,57,347*	1,200
(ii) Emergency deduction from salaries.	..	..	..	..	..	..	*−240*	−5
(iii) Sterling overseas pay ..	*72,000*	..	*62,000*	..	*72,000*	..	*72,707*	..
(iv) Motor Car Allowance of Governor.	..	..	*12,520*	..	*11,760*	..	*8,443*	..
(v) Allowances and cost of passages to selected candidates for the I. C. S.	*12,360*	..	*560*	11,320	*600*	8,680	..	6,371
(vi) Contribution to Tropical Diseases Bureau.	..	..	..	40	..	40	..	40
(vii) Stores	..	..	..	..	..	..	..	16
(viii) Loss or gain by Exchange ..	..	..	..	..	..	..	*−1,232*	−181
Total ..	*2,42,380*	31,080	*3,16,200*	43,600	*2,39,640*	46,000	*2,37,025*	38,512

Demand No. 9

27.—ADMINISTRATION OF JUSTICE

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27-A	*High Court* ..	*3,76,600*	..	*2,38,347*	1,66,653	*2,63,465*	1,55,734	(*b*) *40,366*	(*b*) 35,367
27-B	Law Officers ..	*50,225*	1,51,775	*24,475*	1,85,007	*24,350*	1,70,249	*22,922*	1,62,609
	Judicial Commissioner	..	..	..	2,700	(*a*)	(*a*)	*1,02,768*	1,65,518
27-C	Civil and Sessions Courts	*1,32,651*	17,19,349	*1,21,550*	16,95,450	*1,15,317*	17,38,283	*1,34,374*	17,39,970
27-D	Criminal Courts ..	*140*	2,23,980	*140*	2,22,960	*289*	2,20,311	..	2,26,586
27-E	Charges in England ..	*1,05,120*	11,160	*98,366*	1,352	*1,07,840*	2,240	*56,881*	559
	Reduction by the Legislative Assembly.	..	..	..	..	..	—3	..	..
	Total ..	*6,64,736*	21,06,264	*4,82,878*	22,74,122	*5,11,261*	22,86,814	*3,57,311*	23,30,609
		27,71,000		27,57,000		27,98,075		26,87,920	

Units of appropriation.	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT NO. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Chief Justice (4,166⅔)* ..	*40,540*	*40,138*	*50,000*	
	5	5	*Puisne Judges (3,333⅓)* ..	*1,43,700*	*1,77,884*	*1,94,295*	*39,083*
	1	1	*Registrar (1,000—2,250)* ..	*15,160*	*14,355*	*14,700*	
	2	2	*Deputy Registrar 1 (650—850) 1 (400—600)* ..	*17,600*	*16,424*	16,602	*2,351*
	1	1	*Editor, Indian Law Report, Nagpur Series (250)* ..	*3,000*	*1,000*	..	..
			Total ..	*2,20,000*	*2,49,801*	2,75,597	*41,434*

(*a*) Provision made under the minor head "A—High Court".
(*b*) Represents expenditure from the 9th January to 31st March 1936.

Units of appropriation	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCUNT No. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	*2,20,000*	2,49,801	2,75,597	41,434
Pay of Establishemnt—Charged.	88	*88*	*Clerks and Translators 2 (250—15—400), 3 (200—10—250), 1 (150—10—250), 6 (100—200), 13 (60—200), 16 (50—175), 3 (50—150), 44 (30—80).*	*91,006*	93,796	92,878	14,498
	71	*71*	*Servants 2 (19—$\frac{2}{3}$—35), 16 (15—20), 50 (11—$\frac{1}{2}$—15), 3 (10).*	*12,077*	11,824	12,068	
			Temporary Establisment ..	*6,744*	5,722	288	42
			Total ..	*1,09,827*	1,11,342	1,05,234	14,540
Allowances, Honoraria, etc.—Charged.			*Cost of passages* ..	*3,907*	*1,030*	*1,030*	..
			Travelling allowances ..	*4,100*	*4,000*	*2,500*	*1,283*
			Dear District allowance ..	*2,226*	..	..	..
			Total ..	*10,233*	*5,030*	*3,530*	*1,283*
Allowances, Honoraria, etc.—voted.			Travelling allowance ..	..	900	500	310
			Dear District allowance ..	..	2,098	1,998	287
			Total ..	..	2,998	2,498	597
Contingencies—Charged.			*Rent, rates and taxes* ..	*1,040*	*940*	*940*	17,879
			Section-writing charges ..	*6,000*	5,010	2,500	
			Furniture and instruments ..	*600*	995	400	
			Purchase of books and periodicals ..	*14,000*	12,500	14,500	
			Purchase of typewriters ..	*700*	3,030	1,400	
			Other contingencies ..	*14,200*	13,354	12,550	
			For rounding ..	..	..	+51	..
			Total ..	*36,540*	35,829	32,341	17,879
			Reduction by the Legislative Assembly ..	..	..	−1	..
			Total High Court ..	*3,76,600*	4,05,000	4,19,199	75,733
			Charged. ..	*3,76,600*	*2,38,347*	*2,63,465*	*40,366*
			Voted ..	..	1,66,653	1,55,734	35,367

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 27-B.—ADMINISTRATION OF JUSTICE—LAW OFFICERS	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
			ENGLISH LAW OFFICERS				
Pay of Officers—Charged.		1	*Advocate-General 1 (2,250)* ..	*24,750*	..	..	..
			Total ..	*24,750*	..	..	..
			MOFUSSIL ESTABLISHMENT				
Pay of Officers—Voted.	1	1	Government Advocate (1,000) ..	1,000	12,400	12,000	12,943
	..	1	Government Pleader (700) ..	7,700	..	3,600	..
			Emergency deduction from salaries ..	..	..	..	−33
			Total ..	8,700	12,400	15,600	12,910
Pay of Establishment.	12	12	Retaining fees to Public Prosecutors—4 (150), 8 (125).	19,200	19,800	19,200	18,644
			Emergency deduction from salaries ..	..	..	..	−74
			Total ..	19,200	19,800	19,200	18,570
Allowances, Honoraria, etc.			Travelling Allowance	2,500	4,000	2,400	2,057
			Pleaders' fees paid by Sessions Judges ..	51,000	75,000	67,930	64,126
			Pleaders' fees paid by Deputy Commissioners ..	5,000	10,500	5,070	8,186
			Emergency deduction from salaries ..	..	..	..	−280
			Total ..	58,500	89,500	75,400	74,089
Contingencies ..			*Countersigned.*				
			Pleaders' fees paid by Sessions Judges ..	17,000	25,682 (for both items)	17,470	15,664
			Pleaders' fees paid by Deputy Commissioners ..	5,000		4,530	3,497
			Contract.				
			Law charges	2,050	2,600	2,050	3,604
			For rounding ..	..	..	+50	..
			Total ..	24,050	28,282	24,100	22,765
			Total Mofussil Establishment ..	1,10,450	1,49,982	1,34,300	1,28,334
			Law officers carried over ..	1,35,200	1,49,982	1,34,300	1,28,334

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 27-B.—ADMINISTRATION OF JUSTICE—LAW OFFICERS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,35,200	1,49,982	1,34,300	1,28,334
			LEGAL REMEMBRANCER				
Pay of Officers—Charged.	1	1	*Legal Remembrancer (1,000—2,250) and special pay (250).*	*25,000*	*23,800*	*23,800*	*22,60[illegible]*
			Emergency deduction from salaries ..	..	..	..	*−11[illegible]*
			Total ..	*25,000*	*23,800*	*23,800*	*22,48[illegible]*
Pay of Officers—Voted.	1	1	Assistant Legal Remembrancer (650—850) and special pay (200).	12,600	12,600	12,600	12,60[illegible]
			Emergency deduction from salaries ..	..	..	..	−5[illegible]
			Total ..	12,600	12,600	12,600	12,54[illegible]
Pay of Establishment.	11	14	Clerks 5 (40—5—50—3—80—2—100), 5 (60—175) 1 (150—300), 2 (200—10—300), 1 (250—350)	21,300	16,000	17,034	17,000 (Clerks and Servants)
	9	11	Servants 9 (11—15), 1 (15—1—20), 1 (19—35) ..	1,820	1,700	1,683	
			Emergency deduction from salaries ..	..	..	..	−57
			Total ..	23,120	17,700	18,717	16,943
Allowance Honoraria, etc.—Charged.			*Travelling Allowance* ..	*400*	*600*	*400*	*434*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	400	600	350	375
			Dear District Allowance ..	234	500 (Dear District and Hill Allowances)	234	503 (Dear District and Hill Allowances)
			Hill Allowance ..	400		400	
			Total ..	1,034	1,100	984	878
Contingencies—Charged.			*Rates and Taxes* ..	*150*	*150*	*150*	..
Contingencies—Voted.			Tour Charges ..	50	..	50	6,326 (Contingencies—Voted)
			Books and Periodicals ..	1,000	900	935	
			Furniture and Instruments ..	800	430	440	
			Other Contingencies ..	5,305	4,500	4,525	
			Total ..	7,155	5,830	5,950	6,326
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*Deduct*—Share of contingent charges debitable to "25.—General Administration—Legislative Assembly".	−75	−75	−2,279 (share of contingent charges)	−2,420
				−2,584	−2,205		
			For rounding ..	..	..	−22	..
			Total Legal Remembrancer ..	66,800	59,500	60,300	57,197
			Gross Total Law Officers ..	2,02,000	2,09,482	1,94,600	1,85,531
			Deduct—Reduction by the Legislative Assembly ..	..	..	−1	..
			Net Total ..	2,02,000	2,09,482	1,94,599	1,85,531
			Charged ..	*50,225*	*24,475*	*24,350*	*22,922*
			Voted ..	1,51,775	1,85,007	1,70,249	1,62,609

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	5	5	*District and Sessions Judges (1,000—2,250) and Judicial pay 2 (150)*	*1,13,160*	*1,08,800*	*96,111*	*1,16,506*
	2	2	*Subordinate Judges, I. C. S. (600—1,600)* ..	*7,344*		*4,648*	*10,730*
			Emergency deduction from salaries ..	..	..	..	*−696*
			Total ..	*1,20,504*	*1,08,800*	*1,00,759*	*1,26,540*
Pay of Officers—Voted.	4	4	District and Sessions Judges (1,000—2,250) ..	70,534	84,500	78,996	82,295
	35	34	Subordinate Judges, I Class (650—1,200) ..	3,27,358	6,96,300	3,29,400	7,29,648
	81	82	Subordinate Judges, II Class, 42 (300—650), 40 (150—600).	3,97,712		3,90,234	
			Emergency deduction from salaries ..	..	..	..	−3,512
			Total ..	7,95,604	7,80,800	7,98,630	8,08,431
Pay of Establishment.	677	677	Clerks 9 (200—10—300), 14 (125—5—150), 5 (100—10—200), 31 (75—100), 330 (30—80), 17 (50—65), 166 (30—50), 101 (25—35), 4 (33).	4,89,980	4,67,000	4,93,498	4,71,382
	304	304	Servants 22 (15—½—20), 222 (11—15), 14 (10), 42 (9), 4 (13).	47,425	46,000	47,234	46,682
			Temporary Establishment ..	1,500	3,000	2,560	1,418
			Deduct—Probable Savings	−16,005	..	−14,292	..
			Emergency deduction from salaries ..	..	..	..	−942
			Total ..	5,22,900	5,16,000	5,29,000	5,18,540
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*4,000*	*2,780*	*3,808*	*4,834*
			Travelling Allowance	*1,827*	*3,800*	*4,500*	*3,000*
			Total ..	*5,827*	*6,500*	*8,308*	*7,834*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	20.000	24,200	23,000	26,063
			Dear District Allowance	11,400	10,500	11,350	10,323
			Total ..	31,400	34,700	34,350	36,386
			Carried over ..	14,76,235	14,46,800	14,71,047	14,97,731

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	14,76,235	14,46,800	14,71,047	14,97,73
Contingencies—Charged.			*Rates and taxes*	*6,320*	*6,250*	*6,250*	..
			Contract contingencies.				
Contingencies—Voted.			Purchase of Books and Periodicals ..	4,000		4,000	
			Service Stamps for Service of Processes ..	11,000	62,000	13,000	63,826
			Service Postage and Telegram charges ..	18,000		5,000	
			Other Contract Contingencies	30,000		29,000	
			Countersigned contingencies.				
			Section-writing charges ..	2,000	2,000	2,000	1,655
			Diet-money and Travelling Expenses of Witnesses	17,000	18,000	18,000	16,846
			Tour charges	300	350	350	..
			Furniture and Instruments	800	600	800	1,686
			Purchase of typewriters	4,200	3,000	2,700	..
			Rents	480	480	480	7,190
			Compensation for plague huts	1,000	950	1,000	..
			Other Countersigned Contingencies ..	14,400	13,970	13,970	15,961
			Total ..	1,03,180	1,01,350	1,00,300	1,07,164
			Process-serving Establishment.				
Pay of Establishment.	160	160	Nazirs, Bailiffs and Sale-amins 3 (100—5—125), 8 (75—2½—100), 59 (30—80), 29 (30—50), 61 (25—35).	1,03,319	98,500	1,04,780	1,02,587
	862	862	Process-servers (12—18)	1,45,481	1,36,300	1,52,066	1,39,390
			Extra peons	4,500	4,500	5,000	4,655
			Deduct—Probable Savings	−11,000	..	−10,046	..
			Emergency deduction from salaries ..	..	..	..	−207
			Total ..	2,42,300	2,39,300	2,51,800	2,46,425
Allowances, Honoraria, etc.			Travelling Allowance	15,000	15,000	15,000	14,726
			Dear District Allowance	8,965	8,300	9,230	8,298
			For rounding	..	..	−27	..
			Total ..	23,965	23,300	24,203	23,024
			Total Civil and Sessions Courts ..	18,52,000	18,17,000	18,53,600	18,74,344
			Charged ..	*1,32,651*	*1,21,550*	*1,15,317*	*1,34,374*
			Voted ..	17,19,349	16,95,450	17,38,283	17,39,970

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 27-D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs
			General Establishment				
Allowances, Honoraria, etc.			Rewards	150	100	100	..
			Fees for analysis of blood-stain and other cases ..	8,550	9,000	8,600	10,328
			Fees for examination of questioned documents ..	1,300	900	1.300	720
			Total ..	10,000	10,000	10,000	11,048
			Countersigned Contingencies.				
Contingencies..			Diet money and Travelling Expenses of Witnesses	1,30,200	1,34,500	1,29,655	1,36,917
			Other Countersigned Contingencies ..	..	..	..	561
			Contract Contingencies	2,800	2,700	2,545	2,728
			Total ..	1,33,000	1,37,200	1,32,200	1,40,206
			Total General Establishment ..	1,43,000	1,47,200	1,42,200	1,51,254
			Judicial Establishment				
			Courts of Honorary Magistrates.				
Pay of Establishment.	111	111	Clerks (30—65) and special pay ..	55,373	48,500	52,256	47,892
	100	100	Servants (11—15)	15,971	14,200	15,177	14,133
			Temporary Establishment	2,010	2,000	2,990	2,504
			Deduct—Probable Savings	—4,334	..	—4,023	..
			Emergency deduction from salaries ..	..	..	..	−6
			Total ..	69,020	64,700	66,400	64,523
Allowances, Honoraria, etc.			Travelling Allowance	837	700	700	714
			Dear District Allowance	2,163	2,000	2,145	1,964
			Total ..	3,000	2,700	2,845	2,678
Contingencies—Charged.			*Rates and taxes*	*140*	*140*	*289*	..
			Countersigned Contingencies.				
Contingencies—Voted.			Rents	764	1,860	614	1,706
			Other Countersigned Contingencies ..	1,496		1,872	
			Contract Contingencies				
			Service Postage and Telegram Charges ..	6,700	6,500	6,350	6,425
			Other Contract Contingencies				
			For rounding	..	..	+30	..
			Total ..	8,960	8,360	8,866	8,131
			Total Judicial Establishment ..	81,120	75,900	78,400	75,332
			Total Criminal Courts ..	2,24,120	2,23,100	2,20,600	2,26,586
			Charged ..	*140*	*140*	*289*	..
			Voted ..	2,23,980	2,22,960	2,20,311	2,26.586

DETAILED ACCOUNT No. 27-E.—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND	Budget estimate, 1937-38		Revised estimate, 1936-37		Budget estimate, 1936-37		Accounts, 1935-36	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*78,720*	8,760	*79,280*	..	*76,640*	2,240	*29,318*	..
Emergency deduction from salaries ..	..	..	..	..	..	..	*−54*	..
Sterling Overseas pay ..	*26,400*	..	*19,600*	..	*31,200*	..	*27,916*	..
Law charges in connection with appeals ..	..	2,400	..	1,360	..	..	..	562
Loss or Gain by exchange ..	..	..	*—514*	—8	..	..	*−299*	−3
Total ..	*1,05,120*	11,160	*98,366*	1,352	*1,07,840*	2,240	*56,881*	559

Demand No. 10

28.—JAILS AND CONVICT SETTLEMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Revised Estimate, 1936-37 Charged	Revised Estimate, 1936-37 Voted	Budget Estimate, 1936-37 Charged	Budget Estimate, 1936-37 Voted	Accounts, 1935-36 Charged	Accounts, 1935-36 Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28-A	**Jails** ..	*1,01,920*	**7,07,202**	*97,086*	**6,88,680**	*98,090*	**6,72,582**	*74,252*	**6,93,900**
28-B	**Jail Manufactures** ..	..	**98,878**	..	**1,09,154**	..	**93,328**		**1,04,038**
	Charges in England—Contribution to Bureau of Hygiene and Tropical diseases.	..	..	..	**80**	..	**80**		80
	Total ..	*1,01,920*	8,06,080	*97,086*	**7,97 914**	*98,090*	**7,65,990**	*74,252*	7,98,018
		9,08,000		8,95,000		8,64,080		8,72,270	

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			SUPERINTENDENCE				
Pay of Officers—Charged.	1	1	*Inspector-General of Prisons (2,300—2,500)* ..	*39,030*	*29,230*	*29,230*	*28,630*
			Emergency deduction from salaries	..	..	..	*−117*
			Total ..	*39,030*	*29,230*	*29,230*	*28,513*
Pay of Establishment.	12	12	Clerks 1 (250—350), 1 (200—250), 5 (50—175), 5 (30—80).	16,228	18,100	18,811	19,390 (Clerks and Servants)
	7	7	Servants 1 (19—35), 5 (11—15), 1 (10) ..	1,068	1,185	1,332	
			Emergency deduction from salaries ..	..	..	..	−62
			Total ..	17,296	19,285	20,143	19,328
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,500*	*1,800*	*1,800*	*1,627*
			Total ..	*1,500*	*1,800*	*1,800*	*1,627*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	500	500	500	443
			Dear District Allowance	216	196	216	344 (Dear District and Hill Allowances)
			Hill Allowance	240	134	240	
			Total ..	956	830	956	787
			Carried over ..	58,782	51,145	52,129	50,255

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS—*concld.*	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
			Brought forward ..	58,782	51,145	52,129	50,255
			SUPERINTENDENCE				
Contingencies—Charged.			*Rates and taxes*	*200*	*200*	*200*	
Contingencies—Voted.			Furniture and Instruments	550	550	550	
			Purchase of Books and Periodicals ..	100	123	100	3,801
			Other Contingencies	3,350	2,927	3,650	
			Total ..	4,000	3,600	4,300	3,801
			Total Superintendence ..	62,982	54,945	56,629	54,056
			Charged ..	*40,730*	*31,230*	*31,230*	*30,140*
			Voted ..	22,252	23,715	25,399	23,916
			Jails				
Pay of Officers—Charged.	*2*	*2*	*Superintendents—(650—2,000)* ..	*37,500*	*43,800*	*43,800*	*42,726*
			Special pay to Civil Surgeons	*1,800*	*325*	*1,800*	*1,549*
			Emergency deduction from salaries	..	..	..	*-163*
			Total ..	*39,300*	*44,125*	*45,600*	*44,112*
Pay of Officers—Voted.	4	4	Superintendents 3 (500—700), 1 (300—400) and leave salary.	30,200	26,317	27,891	25,582
			Special pay to Civil Surgeons	7,560	9,045	7,560	8,281
			Emergency deduction for salaries				—124
			Total ..	37,760	35,362	35,451	33,739
Pay of Establishment.	76	76	Jailors, Deputy and Assistant Jailors, Assistant Superintendent, 2 (300—350), 3 (250—350), 15 (120—250), 3 (100—150), 1 (100—200), 51 (50—100), 1 (35—50).	1,07,700	1,06,369	1,07,000	1,03,808
	7	6	Teachers, 1 (50—100), 5 (40—60) ..	4,100	3,811	4,400	4,613
	2	2	Matrons (70—100)	2,100	1,979	2,120	1,50,467
	586	586	Warders 4 (42), 79 (22—32), 503 (18—22) ..	1,47,638	1,48,042	1,51,370	
			Extra and temporary guards	4,560	5,512	4,560	4,218
			Medical Establishment.				
	23	23	Assistant Medical Officers (60—150) ..	18,800	17,923	19,100	20,479
	5	5	Servants (20—45) ..	2,000	2,068	1,900	
			Emergency deduction from salaries ..	..	..	..	-494
			Total ..	2,86,898	2,85,704	2,90,450	2,83,091
Allowances, Honoraria, etc.			Travelling Allowance	5,870	6,450	5,200	6,414
			Compensatory Allowance to Assistant Medical Officers.	5,360	5,131	5,360	
			Dear District Allowance	6,532	8,370	8,550	14,297
			Rewards	970	970	950	
			Total ..	18,732	20,921	20,060	20,711
			Carried over ..	3,82,690	3,86,112	3,91,561	3,81,653

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,82,690	3,86,112	3,91,561	3,81,653
			Countersigned contingencies.				
Contingencies—Charged.			*Rates and taxes*	*21,890*	*21,731*	*21,260*	..
Contingencies—Voted.			Purchase of typewriters	..	380	380	..
			Extraordinary charges for live-stock, tools and plant	5,600	4,540	5,600	6,621
			Dietary charges	1,72,600	1,54,988	1,38,000	1,32,455
			Hospital charges	15,340	17,710	15,500	14,786
			Clothing and bedding	39,500	36,200	39,600	46,126
			Sanitation charges	3,450	5,610	6,900	23,520
			Charges for moving prisoners	20,800	17,650	20,000	20,359
			Other Countersigned Contingencies ..	45,550	41,650	38,632	49,365
			Contract Contingeneies	3,800	3,750	3,750	3,380
			Total ..	3,06,640	2,82,478	2,68,162	2,96,612
			Total Jails ..	7,11,220	6,90,321	6,80,983	6,78,265
			Charged ..	*61,190*	*65,856*	*66,860*	*44,112*
			Voted ..	6,50,030	6,24,465	6,14,123	6,34,153
			LOCK-UPS				
Pay of Officers..			Special Pay to Assistant Surgeons ..	120	110	120	118
			Emergency deduction from salaries ..	..	..	..	-1
			Total ..	120	110	120	117
Pay of Establishment.			Allowance to Medical Assistants	60	50	60	62
			Special pay to clerks	60	60	60	
			Total ..	120	110	120	62
Contingencies ..			*Countersigned Contingencies.*				
			Pay of menials	900	880	820	817
			Other Contingencies	33,780	39,400	32,000	34,835
			Total ..	34,680	40,280	32,820	35,652
			Total Lock-ups—Voted ..	34,920	40,500	33,060	35,831
			Grand Total—Jails ..	7,79,122	7,85,766	7,70,672	7,68,152
			Charged ..	*1,01,920*	*97,086*	*98,090*	*74,252*
			Voted ..	7,07,202	6,88,680	6,72,582	6,93,900

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 28-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
Pay of Establishment.	9	8	Deputy Superintendents of Factories, Tent Masters, carpenters, etc., 1 (300—400), 1 (250—350), 1 (75—125), 1 (50—70), 1 (30—50), 1 (50—75), 1 (40—60), 1 (40—50) and special pay (150).	15,250	14,376	15,100	15,682
			Emergency deduction from salaries ..	..	..	..	—46
			Total ..	15,250	14,376	15,100	15,636
Allowances, Honoraria, etc.			Travelling Allowance	200	200	200	54
			Dear District Allowance	18	18	18	18
			Total ..	218	218	218	72
			Countersigned Contingencies				
Contingencies ..			Purchase of raw materials ..	80,000	91,830	76,000	80,079
			Other Countersigned Contingencies ..	4,500	4,000	3,350	9,152
			Quinine manufacturing charges	1,100	900	900	1,292
			Contract Contingencies	310	330	260	307
			Total ..	85,910	97,060	80,510	90,830
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*Deduct*—Recoveries from the Public Health Department of the cost of manufacturing quinine tablets.	—2,500	—2,500	—2,500	—2500
			Total Jails Manufactures (Voted) ..	98,878	1,09,154	93,328	1,04,038

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	4,27,264	4,04,378	4,38,221	4,29,20
			Police force				
Pay of Establishment.	791	793	Executive Subordinates 650 (65 to 140), 25 (150 to 200), 118 (150 to 300) and allowances.	11,29,330	10,78,150	11,40,443	10,89,05
	10,000	9,998	Constabulary 110 (8), 4,757 (16—20), 3,484 (18—22), 146 (24), 128 (28), 113 (32), 760 (30), 389 (35), 111 (42) and allowances.	25,55,670	24,82,752	25,26,359	24,53,950
	63	8	Mounted Constabulary 7 (16—20), 1 (24—32) ..	2,000	14,236	14,452	16,742
			Emergency deduction from salaries ..	..	..	..	—1,417
			Deduct—Probable Savings	—90,000	..	—91,254	..
			Total Police Force ..	35,97,000	35,75,138	35,90,000	35,58,331
			Office Establishment.				
	178	178	Clerks 137 (30 to 80), 8 (75—5—100), 3 (90—5—110), 13 (100—5—125), 9 (100—5—130), 8 (120—5—150).	1,54,432	1,49,120	1,54,881	1,52,703
	19	19	Servants 19 (15—½—20)	4,359	4,233	4,318	4,085
			Emergency deduction from salaries ..	..	..	..	—461
			Deduct—Probable Savings	—2,291	..	—4,199	..
			Total Office Establishment ..	1,56,500	1,53,353	1,55,000	1,56,327
			Medical Establishment				
	19	19	Assistant Medical Officer (60—150) ..	9,585	9,740	9,956	11,036
			Allowance to Medical Assistants ..	1,890	1,036	1,920	223
			Servants (15—45) ..	8,560	8,637	8,405	8,549
			Emergency deduction from salaries ..	..	..	..	—53
			Deduct—Probable savings ..	—35	..	—281	..
			Total ..	20,000	19,413	20,000	19,755
			Total Pay of Establishment ..	37,73,500	37,47,904	37,65,000	37,34,413
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*15,707*	*10,749*	*8,850*	*19,475*
			Travelling Allowance	*28,000*	*29,000*	*27,000*	*28,627*
			Grants for the maintenance of uniform and charger—charged.	*1,200*	*4,000*	*4,000*	*2,000*
			Total ..	*44,907*	*43,749*	*39,850*	*50,102*
			Carried over ..	42,45,671	41,96,031	42,43,071	42,13,723

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	42,45,671	41,96,031	42,43,071	42,13,723
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	3,00,000	3,09,755	3,10,000	3,08,684
			Cost of Railway warrants	78,000	82,639	70,500	82,653
			Grants for the maintenance of uniform and charger..	1,600	4,194	4,000	1,000
			Dear District Allowance	1,23,788	} 1,54,433	1,59,206	} 1,51,567
			House-rent and other Allowances.. ..	4,639		4,723	344
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	1,380	1,513	1,380	1,562
			Allowance to the recipients of the Indian Police Medal.	795	807	585	600
			Special rewards	8,100	8,125	9,125	7,725
			Rewards for good shooting	2,200	2,200	1,824	2,223
			Honoraria	1,224	1,224	1,224	1,185
			Deduct—Probable Savings	—11,000	..	—15,023	..
			Total ..	5,10,726	5,64,890	5,47,544	5,57,543
Contingencies—Charged.			*Rates and Taxes Charged*	*40,000*	*41,254*	*38,000*	..
			Countersigned Contingencies.				
Contingencies—Voted.			Hospital charges ..	16,000	15,874	15,000	15,735
			Purchase of Arms, Ammunition and Ordnance Stores.	26,000	27,000	27,000	22,390
			Grants to Lines Fund	5,000	4,293	5,152	4,917
			Purchase of Tents	8,300	800	800	9,511
			Purchase of Furniture and Instruments ..	700	1,236	700	377
			Purchase of typewriters	960	1,410	1,410	..
			Tour charges	12,200	13,439	8,200	9,000
			Rents	3,800	5,500	3,000	44,029
			Carried over ..	72,960	69,552	61,262	1,05,959

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	72,960	69,552	61,262	1,05,95
			Countersigned Contingencies—concld.				
			Other Contingencies	62,000	62,000	57,000	55,319
			Special Rewards to informers (to non-officials) ..	5,200	5,195	5,195	5,059
			Petty Construction and Repairs	19,000	16,893	16,893	16,360
			Clothing, Kit and Accoutrements ..	1,33,000	1,35,000	1,35,000	1,18,593
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	1,560	1,560	1,560	1,285
			Allowance to the recipients of the Indian Police Medal.	150	187	90	82
			Contract Contingencies.				
			Conveyance of Police Clothing, Kit and Accoutrements.	2,000	64,756	1,400	55,042
			Conveyance Charges of Arms and Ammunition ..	560		600	
			Service Postage and Telegram Charges ..	45,050		29,200	
			Purchase of Books and Periodicals ..	1,160		800	
			Other Contract Contingencies	15,230		17,000	
			Total Contingencies ..	3,57,870	3,55,143	3,26,000	3,57,699
Grants-in-aid ..			Grants to mission and private hospitals for medical aid to police staff.	282	282	282	532
Losses ..			Losses	..		..	424
			Total District Police ..	51,54,549	51,57,600	51,54,897	51,29,921
			Charged ..	*4,03,929*	*3,77,290*	*3,96,905*	*3,62,330*
			Voted ..	47,50,620	47,80,310	47,57,992	47,67,591
			Other Police				
			Police supplied to private Companies and persons.				
Pay of Establishment—			Pay of Establishment ..	5,280	5,352	5,792	5,712
Allowances, Honoraria, etc.			Dear District and other allowances ..	552	564	624	624
			Total ..	5,832	5,916	6,416	6,336
Establishment charges recoverable from other Governments' Department, etc.			*Deduct*—Contributions ..	—5,832	—5,916	—6,416	—6,336
			Net Total—Other Police ..	..	..	..	..
			Total—District Executive Force ..	51,54,549	51,57,600	51,54,897	51,29,921
			Charged ..	*4,03,929*	*3,77,290*	*3,96,905*	*3,62,330*
			Voted ..	47,50,620	47,80,310	47,57,992	47,67,591

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-C.—POLICE—POLICE TRAINING SCHOOLS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Training College, Saugor				
Pay of Officers—Charged.	1	1	*Principal (650—1,450) and special pay (100)* ..	*13,798*	*13,058*	*12,400*	*14,134*
			Emergency deduction from salaries	..	..	..	*—78*
			Total ..	*13,798*	*13,058*	*12,400*	*14,056*
Pay of Establishment.	59	59	Executive Subordinates 56 (65 to 140) and 3 (150 to 300).	32,426	29,726	31,996	27,350
	14	14	Constabulary 9 (16—20), 1 (24), 4 (32) and special pay.	4,188	4,079	4,212	4,118
	1	1	Clerk (100—5—130)	1,560	2,695	1,560	2,112
	1	1	Teacher (70—4—150)	1,060		978	
	1	1	Servant (20)	240		240	
			Deduct—Probable Savings	—3,474	..	—3,008	
			Emergency deduction from salaries ..		..	..	—37
			Total ..	36,000	36,500	35,978	33,543
Allowances, Honoraria, etc.—Charged.			*Cost of passages*	..	..	*1,680*	..
			Travelling Allowance	*150*	*332*	*640*	..
			Total ..	*150*	*332*	*2,320*	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,116	1,200	1,100	1,108
			Rewards	20	20	20	..
			Allowance to the recipients of King's Police Medal	180	180	180	180
			Dear District Allowance	..	..	..	25
			Total ..	1,316	1,400	1,300	1,313
Contingencies—charged.			*Rates and Taxes—Charged* ..	457	*528*	*528*	..
			Countersigned Contingencies.				
Contingencies—Voted.			Petty Construction and Repairs	1,100	5,998	750	9,452
			Purchase of Arms and Ammunition ..	98		25	
			Rents	552		..	
						457	
			Other Contingencies	4,505		4,455	
			Contract Contingencies				
			Purchase of Books and Periodicals ..	500	1,850	1,050	837
			Other Contract Contingencies	606		950	
			Total ..	7,361	7,848	7,687	10,289
Charges recoverable from other administrations.			*Deduct*—Cost of training of Indian States students	..	—7,400	—6,000	—7,300
			Total Training College, Saugor ..	59,082	52,266	54,213	51,901
			Charged ..	*14,405*	*13,918*	*15,248*	*14,056*
			Voted ..	44,677	38,348	38,965	37,845

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 29-C.—POLICE—POLICE TRAINING SCHOOLS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Police Constables' Training Schools				
Pay of Officers—Voted.	2	2	Superintendents (200—700) and special pay (100).	13,430	7,490	7,449	6,745
			Emergency deduction from salaries ..	..	..	..	−28
			Total ..	13,430	7,490	7,449	6,717
Pay of Establishment.	11	11	Executive Subordinates 2 (150—300), 9 (65—140)..	17,996	10,317	10,347	9,257
	29	32	Constabulary 2 (42), 2 (32), 4 (28), 4 (24), 16 (18 to 22), 4 (16 to 20) and special pay.	10,528	5,316	5,087	4,017
	2	2	Clerks 2 (100—5—130) ..	1,416	1,706	1,678	1,560
	1	1	Teacher (70—4—150) ..	1,310	110	110	..
	6	6	Servants 4 (15), 2 (11) ..	1,448	730	758	688
			Allowance to Assistant Medical Officers ..	120	120	120	120
			Emergency deduction from salaries ..	..	..	..	−19
			Total ..	32,818	18,299	18,100	15,623
Allowances, Honoraria.			Travelling Allowance	1,190	800	800	494
			Dear District Allowance	1,554	1,440	1,106	967
			Total ..	2,744	2,240	1,906	1,461
Contingencies—Charged.			*Rates and taxes—Charged*	*560*	*243*	*243*	
			Countersigned Contingencies.				
Contingencies—Voted.			Purchase of furniture	350	15,524	4,500	3,426
			Purchase of Arms and Ammunition ..	4,100		3,910	
			Grants to Lines fund ..	300		255	
			Other Contingencies	4,685		6,859	
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	800	2,418	500	1,583
			Other Contract Contingencies	4,000		1,918	
			Total ..	14,235	17,942	17,942	5,009
			Total Police Constables' Training Schools ..	63,787	46,214	45,640	28,810
			Grand Total Police Training Schools ..	1,22,869	98,480	99,853	80,711
			Charged ..	*14,965*	*14,161*	*15,491*	*14,056*
			Voted ..	1,07,904	84,319	84,362	66,655

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	3	3	*District Superintendents 2 (650—1,450) and Asst. Dist. Supdt. 1 (350—700) and special pay 2 (150) and 1 (100).*	*32,200*	*29,881*	*33,545*	*34,111*
			Emergency deduction from salaries ..	..	..	..	−180
			Total ..	32,200	29,881	*33,545*	33,931
Pay of Establishment.	50	48	Executive Subordinates 35 (65—140), 5 (150—5—200), 8 (150 to 300).	77,301	75,082	82,281	74,059
	477	477	Constabulary 8 (8), 61 (16—20), 322 (18—22), 1 (24), 1 (28), 39 (30), 1 (32), 29 (35), 15 (42).	1,28,348	1,27,185	1,28,071	1,26,386
	16	16	Clerks 12 (30—80), 2 (75—5—100), 1 (100—5—130), 1 (120—5—150).	13,824	13,687	13,948	13,805 (Clerks and Servants)
	2	2	Servants (15—½—20)	459	190	456	
			Deduct—Probable Savings	−4,932	..	−11,756	
			Emergency deduction from salaries ..	..	..	..	−149
			Total ..	2,15,000	2,16,144	2,13,000	2,14,101
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*2,000*	*1,672*	*1,750*	*1,775*
			Cost of Passages	..	..	*800*	..
			Total ..	*2,000*	*1,672*	*2,550*	*1,775*
Allowances, Honoraria, etc.—Voted			Travelling Allowance	20,000	19,339	21,000	19,896
			House-rent Allowance	240		240	
			Dear District Allowance	3,950	5,253 (House-rent Allowance to King's Police Medal Allowance)	4,902	
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	180		180	6,710 (House-rent Allowance to Honoraria)
			Rewards	475		475	
			Allowance for the upkeep of uniform ..	2,040	2,287 (Rewards to Honoraria)	2,160	
			Honoraria	48		48	
			Grants for maintenance of uniform and charger ..	..	..	..	640
			Deduct—Probable Savings	−433	..	−105	..
			Total ..	26,500	26,879	28,900	27,246
			Carried over ..	2,75,700	2,74,576	2,77,995	2,77,053

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE—concld.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,75,700	2,74,576	2,77,995	2,77,053
Contingencies—Charged			Rates and Taxes	557	..	..	..
Contingencies—Voted			*Countersigned Contingencies.*				
	..		Purchase of arms and ammunition ..	1,000	72,267	..	65,048
			Tour charges ..	80		90	
			Special rewards to informers ..	110		110	
			Rent of quarters to Policemen	55,398		55,218	
			Clothing, Kit and Accoutrements and Miscellaneous	12,878		11,852	
			Other Contingencies	2,089		2,519	
			Contract Contingencies.				
			Purchase of Books	130	1,493	110	1,291
			Other Contract Contingencies	1,570		1,400	
	..		Total ..	73,812	73,760	71,299	66,339
			Losses ..	..	..	..	188
			Total Railway Police ..	3,49,512	3,48,336	3,49,294	3,43,580
			Charged ..	*34,757*	*31,553*	*36,095*	*35,706*
			Voted ..	3,14,755	3,16,783	3,13,199	3,07,874
			DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT				
Pay of Officers—Charged.	2	2	*Deputy Inspector-General, C. I. D., and Assistant to the Deputy Inspector-General, 1 (1,750—100—2,150), 1 (650—1,450) and special pay to Assistant 1 (200).*	*38,200*	*37,000*	*37,000*	*45,218*
			Emergency deduction from salaries	..	..	..	*—232*
			Total ..	*38,200*	*37,000*	*37,000*	*44,986*
Pay of Officers—Voted.	1	1	Deputy Superintendent 1 (200—700) and special pay (75).	7,834	7,594	7,594	7,354
			Emergency deduction from salaries ..	..	..	..	—30
			Total ..	7,834	7,594	7,594	7,324
Pay of Establishment.			*Police Force.*				
	24	24	Executive Subordinates 10 (65—140), 14 (150—300) and special pay.	63,331	63,408	63,850	65,333
	23	23	Constabulary 14 (16—20), 8 (18—22), 1 (35) and special pay.	6,000	5,911	6,000	5,818
			Total ..	69,331	69,319	69,850	71,151
			Carried over ..	1,15,365	1,13,913	1,14,444	1,23,461

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,15,365	1,13,913	1,14,444	1,23,461
			Office Establishment.				
•	26	26	Clerks 1 (30—80), 8 (35—80), 8 (50—175), 1 (80—175), 3 (80—200), 1 (125—175), 1 (200—300), 2 (200—300), 1 (250—400).	43,772	41,677	41,389	41,829
	1	1	Servant (19—35)	420	175	396	
			Emergency deduction from salaries ..	..	..	..	—374
			Deduct—Probable Savings	—1,523	..	—2,635	..
			Total ..	42,669	41,852	39,150	41,455
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	..	..	*343*	*343*
			Travelling Allowance	*400*	*600*	*600*	*306*
			Total ..	*400*	*600*	*943*	*649*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	8,000	7,000	8,000	6,185
			Dear District Allowance	954	939	954	899
			Grants for maintenance of uniform and charges ..	400	..	..	400
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	300	300	300	499
			Total ..	9,654	8,239	9,254	7,983
Losses ..			Losses ..	..	..	..	197
Contingencies ..			Furniture and Instruments	200	9,100	1,500	12,609
			Other Contingencies	7,000		7,000	
			Books and Periodicals	100		600	
			Total ..	7,300	9,100	9,100	12,609
			Total Criminal Investigation Department ..	1,75,388	1,73,704	1,72,891	1,86,354
			Charged ..	*38,600*	*37,600*	*37,943*	*45,635*
			Voted ..	1,36,788	1,36,104	1,34,948	1,40,719

DETAILED ACCOUNT No. 29-F.—POLICE—CHARGES IN ENGLAND	Budget estimate, 1937-38.		Revised estimate, 1936-37.		Budget estimate, 1936-37.		Accounts, 1935-36.	
	Charged.	Voted.	*Charged.*	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*1,09,960*	2,360	*1,36,760*	5,560	*1,00,640*	4,000	*1,12,735*	4,819
Emergency deduction from salaries ..	..	..	..	..	..	..	*—245*	..
Sterling Overseas pay ..	*84,000*	..	*73,360*	..	*88,000*	..	*82,334*	..
Recruitment in England ..	*560*	..	*600*	..	*1,000*	..	*560*	..
ain by exchange ..	..	..	*—1,095*	—29	..	..	*—1,008*	—24
Total ..	*1,94,520*	2,360	*2,09,625*	5,531	*1,89,640*	4,000	*1,94,376*	4,795

*36.—SCIENTIFIC DEPARTMENTS

Detailed Account No.	Summary	Budget Estimate, 1937-38. Charged	Budget Estimate, 1937-38. Voted	Revised Estimate, 1936-37. Charged	Revised Estimate, 1936-37. Voted	Budget Estimate, 1936-37. Charged	Budget Estimate, 1936-37. Voted	Accounts, 1935-36. Charged	Accounts, 1935-36. Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36-A	Hydro-Electric Survey.	..	10,000	..	..	..	..	..	..
36-B	Provincial Museums ..	*75*	15,850	*75*	13,645	*75*	13,925	..	14,874
	Charges in England—Stores.	..	75	..	280	..	..	..	..
	Total ..	*75*	25,925	*75*	13,925	*75*	13,925	..	14,874
		26,000		14,000		14,000		14,874	

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 36-A.—HYDRO-ELECTRIC SURVEY	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Voted.			Pay of Officers ..	8,000	..	..	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowances ..	2,000	..	..	..
			Total (Voted) ..	10,000	..	..	..
			DETAILED ACCOUNT No. 36-B.—PROVINCIAL MUSEUMS—CENTRAL MUSEUM AT NAGPUR				
Pay of Officers ..	1	1	Curator (200—15—500)	3,000	3,936	4,200	6,000
			Emergency deduction from salaries ..	..	..	..	−25
			Total ..	3,000	3,936	4,200	5,975
Pay of Establishment.	1	1	Coin Expert (100—10—200)	2,400	2,400	2,400	6,155
	1	1	Clerk (30—80)	1,065	881	846	
	15	15	Servants 1 (30—65), 1 (25), 13 (10—15) ..	3,034	2,981	2,964	
			Emergency deduction from salaries ..	..	..	..	−15
			Total ..	6,499	6,262	6,210	6,140
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	825	600	250	345
			Dear District Allowance	510	255	270	276
			Total ..	1,335	855	520	621
Contingencies—Charged Contingencies—Voted.			*Countersigned Contingencies.*				
			Rates and taxes	*75*	*75*	*75*	2,138
			Purchase of furniture	2,000	2,592	2,624	
			Other Contingencies	3,016			
			For rounding ..	..	..	+371	..
			Total ..	5,016	2,592	2,995	2,138
			Total—Museums ..	15,925	13,720	14,000	14,874
			Charged ..	*75*	*75*	*75*	..
			Voted ..	15,850	13,645	13,925	14,874

*The provision for expenditure under this head is included in the demand No. 18—Industries and Scientific...

Demand No. 12

37.—EDUCATION

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38. Charged Rs.	Budget Estimate, 1937-38. Voted. Rs.	Revised Estimate, 1936-37. Charged Rs.	Revised Estimate, 1936-37. Voted. Rs.	Budget Estimate, 1936-37. Charged Rs.	Budget Estimate, 1936-37. Voted. Rs.	Accounts, 1935-36. Charged Rs.	Accounts, 1935-36. Voted. Rs.
	A.—University—								
	Grants to Nagpur University.	..	**45,580**	..	**45,492**	..	**45,453**	..	**45,257**
37-A(*a*)	**Government Arts Colleges.**	*99,955*	**5,54,128**	*91,898*	**5,31,276**	*89,555*	**5,40,201**	*90,143*	**5,05,444**
37-A(*b*)	**Grants to Non-Government Arts Colleges.**	..	**27,589**	..	**25,364**	..	**26,387**	..	**19,444**
37-A(*c*)	**Government Professional Colleges.**	*16,118*	**80,131**	*14,772*	**83,580**	*15,918*	**89,674**	*18,482*	**82,193**
	Total—University ..	*1,16,073*	**7,07,428**	*1,06,670*	**6,85,712**	*1,05,473*	**7,01,715**	*1,08,625*	**6,52,338**
	B.—Secondary—								
37-B (*d*)	**Government Secondary Schools.**	*12,685*	**10,91,283**	*12,090*	**10,78,301**	*10,750*	**10,75,680**	..	**10,64,529**
37-B (*e*)	**Direct Grants to Non-Government Secondary Schools.**	..	**3,64,447**	..	**3,03,207**	..	**3,06,532**	..	**3,01,056**
37-B (*f*)	**Grants to Local Bodies for Secondary Education.**	..	**1,36,647**	..	**1,35,125**	..	**1,34,793**	..	**1,32,532**
	Total Secondary ..	*12,685*	**15,92,377**	*12,090*	**15,16,633**	*10,750*	**15,17,005**	..	**14,98,117**
	Carried over ..	*1,28,758*	**22,99,805**	*1,18,760*	**22,02,345**	*1,16,223*	**22,18,720**	*1,08,625*	**21,50,455**

37.—EDUCATION—*contd.*

Detailed Account No.	SUMMARY—*contd.*	Budget Estimate, 1937-38. Charged Rs.	Budget Estimate, 1937-38. Voted. Rs.	Revised Estimate, 1936-37. Charged Rs.	Revised Estimate, 1936-37. Voted. Rs.	Budget Estimate, 1936-37. Charged Rs.	Budget Estimate, 1936-37. Voted. Rs.	Accounts, 1935-36. Charged Rs.	Accounts, 1935-36. Voted Rs.
	Brought forward ..	*1,28,758*	**22,99,805**	*1,18,760*	**22,02,345**	*1,16,223*	**22,18,720**	*1,08,625*	**21,50,455**
	C.—Primary—								
37-C (*g*)	**Government Primary Schools.**	*2,810*	**3,32,655**	*3,052*	**3,28,990**	*2,800*	**3,38,010**	..	**3,25,534**
37-C (*h*)	**Direct Grants to Non-Government Primary Schools.**	..	**70,717**	..	**58,373**	..	**63,316**	..	**60,265**
37-C (*i*)	**Grants to Local Bodies for Primary Education.**	..	**15,05,295**	..	**13,29,609**	..	**13,34,920**	..	**13,19,250**
	Total Primary ..	*2,810*	**19,08,667**	*3,052*	**17,16,972**	*2,800*	**17,36,246**	..	**17,05,049**
	D.—Special—								
37-D (*j*)	**Government Special Schools.**	*3,588*	**4,20,844**	*3,489*	**4,07,759**	*3,336*	**4,03,086**	..	**4,13,905**
37-D (*k*)	**Direct Grants to Non-Government Special Schools.**	..	**7,967**	..	**7,467**	..	**7,622**	..	**7,810**
	Total Special ..	*3,588*	**4,28,811**	*3,489*	**4,15,226**	*3,336*	**4,10,708**	..	**4,21,715**
	E.—General—								
37-E (*l*)	**Direction** ..	*28,041*	**79,663**	*26,818*	**63,531**	*26,841*	**66,565**	*25,521*	**70,225**
37-E (*m*)	**Inspection** ..	*28,921*	**3,86,282**	*46,433*	**3,90,167**	*31,167*	**3,79,474**	*43,578*	**3,64,797**
37-E (*n*)	**Scholarships** ..	..	**78,788**	..	**71,029**	..	**79,000**	..	**65,234**
37-E (*o*)	**Miscellaneous** ..	*500*	**1,49,726**	*500*	**1,31,958**	*500*	**1,14,420**	*295*	**1,12,145**
	Total General ..	*57,462*	**6,94,459**	*73,751*	**6,56,685**	*58,508*	**6,39,459**	*69,394*	**6,12,401**
7— (*p*)	**F—Charges in England..**	*61,080*	**7,560**	*78,427*	**12,293**	*1,07,680*	**10,320**	*82,496*	**28,279**
	Grand Total ..	*2,53,698*	**53,39,302**	*2,77,479*	**50,03,521**	*2,88,547*	**50,15,453**	*2,60,515*	**49,17,899**
		55,93,000		**52,81,000**		**53,04,000**		**51,78,414**	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-A (*a*).—EDUCATION UNIVERSITY—GOVERNMENT ARTS COLLEGES	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
Pay of Officers—Charged.	4	4	*Principals 2 (400—1,250) 1 (1,250—1,500) and 1 (1,550—1,750) and special pay 3 (150), 1 (250).*	*77,400*	*70,853*	*71,300*	*89,386*
	1	1	*Professor (1,250—1,500) .. ..*	*19,385*	*18,091*	*15,020*	
			Emergency deduction from salaries ..	..	..	..	*—492*
			Total ..	*96,785*	*88,944*	*86,320*	*88,894*
Pay of Officers—Voted.	74	78	Professors Lecturers, etc. 6 (350—1,250), 60 (200—800), 12 (150—5—250).	4,30,258	4,15,028	4,20,961	3,90,358
			Emergency deduction from salaries ..	..	..	..	—1,499
			Total ..	4,30,258	4,15,028	4,20,961	3,88,859
Pay of Establishment.	..	..	.. ..	..	..	..	..
	16	16	Clerks 4 (100—5—150), 12 (30—80) ..	15,726	15,068	15,335	35,879
	37	29	Servants (10—30)	4,682	6,844	7,366	
	23	33	Technical and Medical Assistants and skilled labour 1 (15), 1 (20), 19 (20—30), 1 (30—40), 1 (35), 4 (35—50), 1 (40—80) 1 (50), 2 (60—140), 1 (65—75), 1 (125).	15,445	12,563	12,153	
			Emergency deduction from salaries ..	..	..	..	—143
			Total ..	35,853	34,475	34,854	35,736
			Carried over ..	5,62,896	5,38,447	5,42,135	5,13,489

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-A (*a*).—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—*concld.*	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
			Brought forward ..	5,62,896	5,38,447	5,42,135	5,13,489
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*600*	*350*	*600*	*921*
			Cost of Passages	..	*34*	*35*	*328*
			Total ..	*600*	*384*	*635*	*1,249*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	300	324	300	298
			Dear District Allowance	972	936	936	1,960
			Allowance to Medical Assistants	1,200	990	1,050	
			Total ..	2,472	2,250	2,286	2,258
Contingencies—Charged.			*Rates and taxes—Charged*	*2,570*	*2,570*	*2,600*	..
Contingencies—Voted.			*Contract Contingencies.*				
			Books and Maps	4,300	3,200	3,600	23,682
			Other Contract Contingencies	25,000	22,800	26,400	
			Countersigned Contingencies.				
			Furniture and Apparatus	36,345	34,330	32,200	54,909
			Customs duty on imported stores ..	1,900	1,900	1,900	
			Other Countersigned Contingencies ..	18,000	17,293	18,000	
			Total ..	85,545	79,523	82,100	78,591
			Total Arts Colleges ..	6,54,083	6,23,174	6,29,756	5,95,587
			Charged ..	*99,955*	*91,898*	*89,555*	*90,143*
			Voted ..	5,54,128	5,31,276	5,40,201	5,05,444
			DETAILED ACCOUNT No. 37-A (*b*).—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEGES				
Grants-in-aid	..		Grants for Maintenance	27,339	25,364	26,137	19,444
			Grants to Provident Fund for teachers ..	250	...	250	
			Total ..	27,589	25,364	26,387	19,444

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Training College, Jubbulpore				
Pay of Officers—Charged.	1	1	*Principal (1,250—1,500) and special pay (150)* ..	*15,388*	*13,921*	*15,188*	*17,187*
			Emergency deduction from salaries	..	..	..	*—90*
			Total ..	*15,388*	*13,921*	*15,188*	*17,097*
Pay of Officers—Voted.	1	..	Superintendent of Physical Education 1 (200—15—500).	..	3,284	3,590	26,735
	4	4	Professors (250—800)	22,969	24,165	28,244	
			Emergency deduction from salaries ..	..	..	..	—82
			Total ..	22,969	27,449	31,834	26,653
Pay of Establishment.	8	8	Masters 1 (250—300), 1 (170—200), 4 (80—175) and 2 (70—150).	15,646	15,260	15,352	20,446
	4	4	Clerks 3 (30 to 80) and 1 (100—150) ..	4,248	3,947	4,130	
	11	10	Servants (10—30)	1,908	1,999	2,088	
			Emergency deduction from salaries ..	..	..	..	—46
			Total ..	21,802	21,206	21,570	20,400
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*200*	*125*	*200*	*453*
			Cost of Passages	..	..	..	*932*
			Total ..	*200*	*125*	*200*	*1,385*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	150	1,703	1,000	501
			Stipends to pupils	32,000	26,757	32,000	27,972
			Allowance to Medical Assistants	220	223	220	
			Deduct—Probable savings	—4,037	..	—3,220	..
			Total ..	28,333	28,683	30,000	28,473
			Carried over ..	88,692	91,384	98,792	94,008

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES—concld.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	88,692	91,384	98,792	94,008
Contingencies—Charged.			*Rates and taxes—Charged*	*530*	*726*	*530*	
			Contract Contingencies.				
Contingencies—Voted.			Books and Maps	400	400	400	2,196
			Other Contract Contingencies	1,800	1,748	1,800	
			Countersigned Contingencies.				
			Hostel servants	2,400	2,270	2,300	4,471
			Furniture and Apparatus	815	300	400	
			Other Countersigned Contingencies ..	1,612	1,524	1,370	
			Total ..	7,027	6,242	6,270	6,667
			Total Professional colleges ..	96,249	98,352	1,05,592	1,00,675
			Charged ..	*16,118*	*14,772*	*15,918*	*18,482*
			Voted ..	80,131	83,580	89,674	82,193
			DETAILED ACCOUNT No. 37-B (d).—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS				
Pay of Officers..	7	7	Head Masters and Mistresses 5 (200—800), 2 (200—500).	44,505	43,875	43,188	41,356
			Emergency deduction from salaries ..	..	..	..	−224
			Total ..	44,505	43,875	43,188	41,132
Pay of Establishment.	697	702	Masters (at rates varying from Rs. 20 to Rs. 300) ..	9,26,346	8,99,314	9,15,532	8,82,195
	17	17	Clerks (30—80)	11,984	11,057	11,564	11,089
	126	127	Servants (10—25)	21,329	20,619	21,103	20,361
			Emergency deduction from salaries ..	..	..	..	−6,461
			Deduct—Probable savings	−21,116	..	−23,599	..
			Total ..	9,38,543	9,30,990	9,24,600	9,07,184
Allowances, Honoraria, etc.			Travelling Allowance	4,500	5,100	5,000	4,314
			Dear District Allowance	1,566	1,548	1,566	10,338
			Allowance to Medical Assistants	4,000	4,220	3,912	
			Honoraria	3,600	3,478	3,600	
			Local Allowance	962	851	962	398
			House-rent Allowance	180	132	180	106
			Total ..	14,808	15,329	15,220	15,156
			Carried over ..	9,97,856	9,90,194	9,83,008	9,63,472

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-B (*d*).—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	9,97,856	9,90,194	9,83,008	9,63,472
Contingencies—Charged.			*Rates and taxes—Charged*	*12,685*	*12,090*	*10,750*	
			Contract Contingencies.				
Contingencies—Voted.			Books and Maps	7,925	7,815	7,460	27,889
			Other Contract Contingencies ..	21,040	20,460	22,160	
			Countersigned Contingencies.				
			Furniture and Apparatus	16,156	13,712	13,712	
			Capitation grant to boarding houses ..	23,500	22,420	25,500	73,168
			Other Countersigned Contingencies ..	24,806	23,700	23,840	
			Total ..	93,427	88,107	92,672	1,01,057
			Total Government Secondary Schools ..	11,03,968	10,90,391	10,86,430	10,64,529
			Charged ..	*12,685*	*12,090*	*10,750*	..
			Voted ..	10,91,283	10,78,301	10,75,680	10,64,529

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-B (*e*).—EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
			Grants to Indian Schools.				
			For Maintenance	2,20,174	2,00,962	2,08,343	
Grants-in-aid ..			For Buildings and playing fields ..	28,061	..	..	2,02,698
			For Furniture	8,460	..	..	
			Grants to Provident Fund for teachers ..	6,000	4,704	6,000	4,500
			Deduct—Probable savings	—6,000	..	—6,000	..
			Total ..	2,56,695	2,05,666	2,08,343	2,07,198
			Grants to European Schools.				
			For maintenance of schools	70,267	66,892	67,193	58,730
			For buildings ..	7,535	2,549	1,210	5,015
			For furniture ..	1,850		1,686	
			Payments for European and Anglo-Indian orphan boys.	26,500	26,500	26,500	29,305
			Grants to schools for volunteer cadets ..	200	200	200	..
			Grants for provident fund for teachers	1,400	1,400	1,400	808
			Total ..	1,07,752	97,541	98,189	93,858
			Total Grants to Non-Government Secondary Schools	3,64,447	3,03,207	3,06,532	3,01,056

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-B (*f*).—EDUCATION—SECONDARY—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
Grants-in-aid ..			Maintenance grant	1,47,647	1,35,125	1,46,793	1,32,532
			Deduct—Probable savings	—11,000	..	—12,000	
			Total ..	1,36,647	1,35,125	1,34,793	1,32,532

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 37-C (g).—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs.
Pay of Establishment.	906	921	Masters and Mistresses (at rates varying from Rs. 15 to Rs. 100)	2,58,767	2,45,443	2,56,786	2,39,634
	3	3	Servants (Rs. 11—15)	492	488	484	477
			Emergency deduction from salaries ..	..	..	..	−16
			Deduct—Probable savings	—9,860	..	—5,230	..
			Total ..	2,49,399	2,45,931	2,52,040	2,40,095
Allowances, Honoraria, etc.			Travelling Allowance	800	641	800	738
			Allowance to Medical Assistants	1,800	1,945	1,800	13,972
			Dear District Allowance	11,706	10,073	11,556	
			House-rent Allowance	1,236	1,320	1,236	
			Local Allowance	3,300	1,900	3,300	
			Deduct—Probable savings	−2,800	..	—1,912	..
			Total ..	16,042	15,879	16,780	14,710
Contingencies—Charged.			*Rates and taxes—Charged*	*2,810*	*3,052*	*2,800*	
Contingencies—Voted.			*Contract Contingencies*				
			Books and Maps	1,650	1,640	1,540	15,242
			Other Contract Contingencies ..	14,500	14,390	14,140	
			Countersigned Contingencies				
			Furniture and Apparatus	3,000	3,100	3,100	55,487
			Other Countersigned Contingencies ..	48,064	48,050	50,410	
			Total ..	67,214	67,180	69,190	70,729
			Total Government Primary Schools ..	3,35,465	3,32,042	3,40,810	3,25,534
			Charged ..	*2,810*	*3,052*	*2,800*	..
			Voted ..	3,32,655	3,28,990	3,38,010	3,25,534

Units of appropriation.			DETAILED ACCOUNT No. 37-C (*h*).—EDUCATION—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
			Grants to Indian Schools.				
Grants-in-aid ..			For maintenance	52,948	45,090	48,417	47,095
			Buildings	3,540	..	..	..
			For furniture ..	..	..	..	8
			Grants to provident fund for teachers ..	1,500	470	1,500	1,241
			Deduct—Probable savings	—1,500	..	..	..
			Total ..	56,488	45,560	49,917	48,344
			Grants to European Schools				
			Grants for maintenance ..	13,559	12,382	12,926	11,921
			Grants for furniture ..	570	331	373	
			Grants to provident fund for teachers ..	100	100	100	
			Total ..	14,229	12,813	13,399	11,921
			Total Grants to Primary Schools ..	70,717	58,373	63,316	60,265

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-C (*i*).—EDUCATION—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs.
Grants-in-aid ..			Maintenance grants to Municipal Schools ..	2,27,160	2,05,188	2,09,285	2,47,741
			Maintenance grants to District Council Schools ..	10,76,985	9,92,133	9,93,347	9,49,964
			Building grant to District Council School ..	423	..	..	..
			Grants for Compulsory Primary Education ..	2,21,227	1,32,288	1,63,254	1,21,545
			For probable savings and for rounding ..	—20,500	..	—30,966	..
			Total ..	15,05,295	13,29,609	13,34,920	13,19,250
			DETAILED ACCOUNT No. 37-D (*j*).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS				
			Engineering School.				
Pay of Officers..	5	5	Principal 1 (Rs. 500—50—1,000), Lecturers Head of the Mechanical Engineering Department and Workshops Foreman 1 (Rs. 400—800), 1 (Rs. 300—450), 1 (Rs. 250—800), 1 (Rs. 200—500.(	28,655	25,165	22,134	25,144
			Emergency deduction from salaries ..	..	..	..	—163
			Total ..	28,655	25,165	22,134	24,981
Pay of Establishment.	1	1	Mechanical Demonstrator (Rs. 70—5—130) ..	1,060	1,000	1,000	
	5	5	Clerks (Rs. 30—150)	5,450	5,000	5,210	21,074
	5	5	Servants (Rs. 10—25)	900	897	900	
	5	5	Technical Assistants (Rs. 80—300) ..	14,871	14,501	14,501	
			Emergency deduction from salaries ..	..	..	..	—231
			Skilled labour	16,832	15,459	16,832	15,362
			Total ..	39,113	36,857	38,443	36,205
Allowances, Honoraria, etc.			Travelling Allowance	50	100	50	52
			Dear District Allowance	162	134	162	
			Allowance to Public Works Department Officers ..	2,400	2,000	2,400	9,419
			Allowance to Medical Assistants	125	97	125	
			Stipends and Scholarships	4,720	5,071	4,500	
			Total ..	7,457	7,402	7,237	9,471
			Carried over ..	75,225	69,424	67,814	70,657

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-D (j).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*contd.*	Budget Estimate 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
			Brought forward ..	75,225	69,424	67,814	70,657
Contingencies—Charged.			*Rates and taxes—Charged*	*300*	*300*	*300*	
			Contract Contingencies.				
Contingencies—Voted.			Books and Maps	200	200	200	6,148
			Other Contract Contingencies	5,800	5,600	5,800	
			Countersigned Contingencies.				
			Furniture and Apparatus	1,200	1,200	1,200	2,938
			Other Contingencies	1,564	1,500	1,500	
			Total ..	8,764	8,500	8,700	9,086
			Total Engineering School ..	84,289	78,224	76,814	79,743
			Charged ..	*300*	*300*	*300*	..
			Voted ..	83,989	77,924	76,514	79,743
			Training Schools				
Pay of Officers ..	5	5	Superintendents 5 (Rs. 200—500) ..	20,155	19,295	19,372	19,309
			Emergency deduction from salaries ..	..	..	..	−144
			Total ..	20,155	19,295	19,372	19,165
Pay of Establishment.	143	144	Masters, Vernacular Teachers and Drill Masters (at rates varying from Rs. 25 to Rs. 300).	1,50,933	1,46,580	1,46,480	1,45,251
	25	25	Servants (Rs. 10—15)	3,705	3,683	3,620	3,946
			Emergency deduction from salaries ..	..	..	..	−782
			Total ..	1,54,638	1,50,263	1,50,100	1,48,415
Allowances, Honoraria, etc.			Travelling Allowance	885	5,400	1,000	723
			House-rent Allowance	..	..	..	804
			Conveyance Allowance	360	480	360	6,065
			Dear District Allowance	990	1,007	960	
			Allowance to Medical Assistants	2,400	2,352	2,400	
			Stipends to students	1,31,044	1,23,400	1,26,430	1,26,852
			Deduct—Probable savings	−3,098	..	−3,150	..
			Total ..	1,32,581	1,32,639	1,28,000	1,34,444
			Total carried over ..	3,07,374	3,02,197	2,97,472	3,02,024

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 37-D (*j*).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,07,374	3,02,197	2,97,472	3,02,024
Contingencies—Charged.			*Rates and Taxes—Charged*	*3,288*	*3,189*	*3,036*	
			Countersigned Contingencies.				
Contingencies—Voted.			Furniture and Apparatus ..	1,840	1,690	1,500	
			Hostel servants	12,379	12,147	12,800	21,220
			Other Countersigned Contingencies	4,930	3,569	3,940	
			Contract Contingencies.				
			Books and Maps	1,332	1,332	860	10,918
			Other Contract Contingencies	9,000	8,900	10,000	
			Total ..	29,481	27,638	29,100	32,138
			Total Training Schools ..	3,40,143	3,33,024	3,29,608	3,34,162
			Charged ..	*3,288*	*3,189*	*3,036*	..
			Voted ..	3,36,855	3,29,835	3,26,572	3,34,162
			Grand Total—Government Special Schools ..	4,24,432	4,11,248	4,06,422	4,13,905
			Charged ..	*3,588*	*3,489*	*3,336*	..
			Voted ..	4,20,844	4,07,759	4,03,086	4,13,905
			DETAILED ACCOUNT No 37-D (*k*).—EDUCATION—SPECIAL—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS				
			Maintenance grants to Indian Schools.				
Grants-in-aid ..			Maintenance grants to Industrial Schools ..	7,917	7,467	7,572	7,810
			Grants to Provident Fund Scheme ..	50	..	50	..
			Total ..	7,967	7,467	7,622	7,810
			DETAILED ACCOUNT No. 37-E (*l*).—EDUCATION—GENERAL—DIRECTION				
Pay of Officers—Charged.	*1*	*1*	*Director of Public Instruction (Rs. 2,000—100—2,500).*	*26,626*	*25,426*	*25,426*	*24,226*
			Emergency deduction from salaries ..	..	..	..	*—109*
			Total ..	*26,626*	*25,426*	*25,426*	*24,117*
			Total carried over ..	26,626	25,426	25,426	24,117

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 37-E (*l*).— EDUCATION—DIRECTION—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	26,626	25,426	25,426	24,117
Pay of Officers—Voted.	1	1	Registrar and Secretary, High School Education Board (Rs. 250—800).	1,880	3,543	2,894	9,684 (for the three items)
	1	..	Officer under training (Rs. 250—800) ..	..	1,939	5,870	
	..	1	Officer on special duty and special pay ..	11,650	..	..	
			Emergency deduction from salaries ..	..	..	..	−101
			Total ..	13,530	5,482	8,764	9,583
	..	3	Deputy Inspectors of schools and special pay ..	4,489	..	..	..
Pay of Establishment.	28	28	Clerks (Rs. 30 to Rs. 450) ..	45,380	45,520	45,639	48,474
	17	17	Servants (Rs. 10—35)	3,192	3,128	3,194	..
			Temporary Establishment	1,020	36	144	449
			Emergency deduction from salaries ..	..	..	..	−392
			Total ..	54,081	48,684	48,977	48,531
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1 400*	*1,392*	*1,400*	*1,404*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	6,450	1,797	1,800	1,193
			Dear District Allowance	612	450	504	720 (for the two items)
			Hill Allowance	430	220	430	
			Losses	..	..	..	58
			Total ..	7,492	2,467	2,734	1,971
Contingencies—			*Rates and taxes—Charged*	*15*	..	*15*	..
Charged Contingencies—Voted.			Books and Maps	150	2,000	2,000	10,140 (for the four items)
			Purchase of Furniture and Instruments ..	250	956	240	
			Section-writing charges	100	100	100	
			Miscellaneous charges	3,600	3,842	3,750	
			Countersigned Contingencies				
			Tour charges ..	150	..	..	..
			Other contingencies ..	50	..	..	..
			Contract contingencies ..	260	..	..	..
			Total ..	4,560	6,898	6,090	10,140
			Total Direction .	1,07,704	90,349	93,406	95,746
			Charged ..	*28,041*	*26,818*	*26,841*	*25,521*
			Voted ..	79,663	63,531	66,565	70,225

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-E (*m*).—EDUCATION—GENERAL—INSPECTION	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Indian Schools.				
Pay of Officers—Charged.	3	3	*Inspectors and Inspectresses (Rs. 400—1,250)*	*21,063*	*39,852*	*23,400*	*40,892*
			Emergency deduction from salaries ..	..	..	..	*—273*
			Total ..	*21,063*	*39,852*	*23,400*	*40,619*
Pay of Officers—Voted.	16	16	Inspectors, Inspectresses and Assistants 3 (Rs. 350—1,250) and 13 (Rs. 200—800).	94 273	96,144	92,461	83,724
			Emergency deduction from salaries ..	..	..	..	—669
			Total ..	94,273	96,144	92,461	83,055
Pay of Establishment.	68	73	Deputy Inspectors 7 (Rs. 200—250), 66 (Rs. 70—175) and special pay 20 (50).	1,35,981	1,34,270	1,33,679	1,33,230
	80	80	Clerks 6 (Rs. 100—5—150), 1 (Rs. 100—200) and 73 (Rs. 30—80).	65,517	63,438	64,123	62,353
	130	135	Servants 129 (11—15) and 6 (15—20) ..	20,389	20,665	20,198	19,771
			Emergency deduction from salaries ..	..	..	..	—1,233
			Deduct—Probable savings	..	..	..	..
			Total ..	2,21,887	2,18,373	2,18,000	2,14,121
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*2,500*	*3,300*	*2,500*	*2,959*
			Cost of passages	*1,928*	..	*1,928*	..
			Total ..	*4,428*	*3,300*	*4,428*	*2,959*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	43,000	46,610	43,000	41,546
			Dear District Allowance	1,968	1,860	1,968	2,785
			Conveyance Allowance	960	1,064	960	..
			House-rent Allowance	660	624	660	217
			Total ..	46,588	50,158	46,588	44,548
			Carried over ..	3,88,239	4,07,827	3,84,877	3,85,302

Units of appropriation.	Numbers. 1936-37.	1937-38.	DETAILED ACCOUNT No. 37-E (m).—EDUCATION—GENERAL—INSPECTION—*concld.*	Budget Estimate, 1937-38.	Revised Estimate 1936-37	Budget Estimate 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,88,239	4,07,827	3,84,877	3,85,302
Contingencies—Charged.			*Rates and taxes—Charged*	*630*	*667*	*560*	
			Contract Contingencies.				
Contingencies—Voted.			Books and Maps	300	270	300	15,234
			Other Contract Contingencies	15,500	16,780	14,700	
			Countersigned Contingencies.				
			Tour charges	700	680	700	7,093
			Furniture and Apparatus	630	1,300	1,025	
			Other Countersigned Contingencies ..	5,520	5,562	4,800	
			Total ..	22,650	24,592	21,525	22,327
Grants-in-aid, etc.			Grants to local bodies for maintenance of inspecting staff, etc.	884	900	900	746
			Total Inspection—Indian Schools ..	4,12,403	4,33,986	4,07,862	4,08,375
			European Schools.				
Pay of Officers—Charged.			*Special pay to Inspector of European Schools*	*1,800*	*1,635*	*1,800*	..
Allowances, Honoraria, etc.—Charged.			*Travelling allowance* ..	*1,000*	*979*	*979*	..
			Total—Inspection—European Schools ..	*2,800*	*2,614*	2,779	..
			Total—Inspection ..	4,15,203	4,36,600	4,10,641	4,08,375
			Charged ..	*28,921*	*46,433*	*31,167*	*43,578*
			Voted ..	3,86,282	3,90,167	3,79,474	3,64,797
			Scholarships.				
Scholarships ..			**Indian Institutions**				
			In Arts Colleges	9,896	8,190	9,360	8,163
			In Professional Colleges	3,420	2,810	3,425	2,280
			In Secondary Schools	54,780	48,630	54,712	43,298
			In Primary Schools	2,880	1,440	2,880	1,334
			In Special Schools (other than Training Schools) ..	1,890	1,470	1,830	2,340
			Deduct—Probable savings and for rounding ..	—3,078	..	—2,207	..
			Total ..	69,788	62,540	[illegible]	57,415

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 37-E (n).—EDUCATION—GENERAL—SCHOLARSHIPS	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	69,788	62,540	70,000	57,415
			EUROPEAN INSTITUTIONS				
			Arts Colleges ..	4,200	3,726	4,200	3,370
			Professional Colleges ..	3,510	2,763	3,510	2,382
			Secondary Schools ..	2,232	2,000	2,232	2,067
			Deduct—Probable savings and for rounding ..	—942		—942	..
			Total ..	9,000	8,489	9,000	7,819
			Total Scholarships ..	78,788	71,029	79,000	65,234
			DETAILED ACCOUNT No. 37-E (o).—EDUCATION—GENERAL—MISCELLANEOUS				
			Board of High School Education				
Pay of Officers—Voted.	1	1	Secretary, High School Education Board (Rs. 250—800) and special pay (Rs. 50).	3,570	5,914	4,942	4,366
	..	1	Assistant Secretary (150—250) ..	750	..	..	..
				4,320	5,914	4,942	4,366
Pay of Establishment.	6	6	Clerks 6 (30—150) ..	8,900	9,500	9,214	8,630
	2	2	Servants 1 (15—20) and 1 (11—15) ..	384	384	372	342
			Total ..	9,284	9,884	9,586	8,972
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*500*	*500*	*500*	*295*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	5,000	6,289	2,500	3,368
			Allowance to officials for paper setting and other examination work.	35,000	..	..	..
			Dear District Allowance ..	72	65	72	65
			Total ..	40,072	6,354	2,572	3,433
Contingencies ..			Allowance to Non-officials for paper setting and other examination work.	15,590	45,400	39,565	28,578
			Other Contingencies ..	13,700	15,975	10,900	21,235
			Losses ..	..	..	..	95
			Total ..	29,290	61,375	50,465	49,908
			Total Board of High School Education ..	83,466	84,027	68,065	66,974
			Charged ..	*500*	*500*	*500*	*295*
			Voted ..	82,966	83,527	67,565	66,679

Units of appropriation.	DETAILED ACCOUNT No. 37-E (*o*).—EDUCATION—GENERAL—MISCELLANEOUS.—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	83,466	84,027	68,065	66,9
Grants-in-aid ..	Charges in connection with Boy Scout and Girl Guides movement.	12,200	12,200	12,200	12,2
	Grant to the Central Provinces and Berar Literary Academy ..	1,000	..	..	..
	Grant to the Y. M. C. A. Hostel for Indian students in England	500	500	500	50
	Grant towards the establishment of adult schools in Central Provinces and Berar.	2,395	..	..	..
	Contribution to the United Provinces Government for training of Central Provinces students in Engineering.	1,500	..	1,500	..
	Maintenance grant to Indian orphanages	522	468	522	378
	Grant of a scholarship at the Indian Military Academy, Dehra Dun.	1,000	..	..	..
	Provincial share of annual contribution towards the cost of the Inspectorate and Inter-provincial Board for Anglo-Indian and European education.	1,483	1,483	1,483	..
	Grant for the establishment of a second village library for each district.	15,510	..	..	..
	Total ..	36,110	14,651	16,205	13,078
Allowances, Honoraria, etc.	Allowance to officials for paper setting and other examination work.	16,000	..	..	..
Contingencies ..	Allowance to Non-officials for paper setting and other examination work.	12,000	31,130	28,000	27,624
	Examination charges for European Schools	150	150	150	14
	For encouragement of literature	2,000	2,000	2,000	1,603
	Miscellaneous	500	500	500	3,147
	Total ..	14,650	33,780	30,650	32,388
	Total Miscellaneous ..	1,50,226	1,32,458	1,14,920	1,12,440
	Charged ..	*500*	*500*	*500*	295
	Voted ..	1,49,726	1,31,958	1,14,420	1,12,145

DETAILED ACCOUNT NO. 37-F (*p*)—EDUCATION-CHARGES IN ENGLAND	Budget estimate, 1937-38		Revised estimate, 1936-37		Budget estimate, 1936-37		Accounts, 1935-36	
	Charged. Rs.	Voted Rs.	Charged. Rs.	Voted Rs.	Charged. Rs.	Voted Rs.	Charged. Rs.	Voted Rs.
Leave and deputation salaries ..	*35,880*	7,560	*57,880*	12,360	*81,520*	10,320	*58,109*	28,472
Emergency deduction from salaries ..	..	..	..	..	..	..	..	—45
Sterling Overseas pay ..	*25,200*	..	*20.960*	..	*26,160*	..	*24,821*	..
Loss or Gain by exchange ..	..	..	*—413*	—67	..	..	*—434*	—148
Total ..	*61,080*	7,560	*78,427*	12,293	*1,07,680*	[illegible]	[illegible]	28,279

Demand No. 13

38.—MEDICAL

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Voted.	Revised Estimate, 1936-37. Charged.	Revised Estimate, 1936-37. Voted.	Budget Estimate, 1936-37. Charged.	Budget Estimate, 1936-37. Voted.	Accounts, 1935-36. Charged.	Accounts, 1935-36. Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38-A	Medical Establishment	*1,29,024*	2,35,220	*1,16,696*	2,35,264	*1,31,604*	2,38,079	*1,13,379*	2,35,927
38-B	Hospitals and Dispensaries.	*5,075*	10,83,220	*3,746*	9,39,167	*3,746*	9,27,982	..	9,03,109
38-C	Medical School and College.	*3,500*	70,838	*4,070*	82,557	*3,400*	83,183	*1,642*	59,950
38-D	Mental Hospital ..	*3,020*	1,01,423	*13,233*	84,176	*17,221*	84,785	*13,209*	81,427
38-E	Charges in England ..	*65,720*	1,960	*46,873*	4,218	*47,360*	240	*59,589*	5,468
	Total ..	*2,06,339*	14,92,661	*1,84,618*	13,45,382	*2,03,331*	13,34,269	*1,87,819*	12,85,881
		16,99,000		15,30,000		15,37,600		14,73,700	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 38-A.—MEDICAL —MEDICAL ESTABLISHMENT	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Superintendence				
Pay of Officers—Charged.	1	1	*Inspector-General of Civil Hospitals (2,750)* ..	*33,000*	*33,000*	*33,000*	*33,000*
			Emergency deduction from salaries ..	..	..	..	*−146*
			Total ..	*33,000*	*33,000*	*33,000*	*32,854*
Pay of Establishment.	15	15	Clerks 1 (250—350), 1 (125—175), 5 (50—175), 8 (30—80).	18,461	18,635	17,504	18,651
	8	8	Servants 1 (10), 5 (11—15), 1 (19—½—35), 1 (15—20)	1,428		1,464	
			Emergency deduction from salaries ..	..	..	..	−113
			Total ..	19,889	18,635	18,968	18,538
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*2,000*	*2,000*	*2,000*	*1,855*
			Total ..	*2,000*	*2,000*	*2,000*	*1,855*
			Carried over ..	54,889	53,635	53,968	53,247

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 38-A.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	54,889	53,635	53,968	53,24[illegible]
			Superintendence—*concld.*				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,900	1,896	600	1,042
			Dear District Allowance	288	394	336	386
			Hill Allowance	134		134	..
			Total ..	2,322	2,290	1,070	1,428
Contingencies ..			Purchase of Typewriters ..	..		500	
			Purchase of Furniture and Instruments ..	..		..	
			Purchase of Books and Periodicals ..	2,000	4,300	10,000	5,487
			Other Contingencies	5,000		2,800	
			Losses	..	..	..	6
			Total ..	5,000	4,300	13,300	5,493
Grants-in-aid, contribution, etc.			*Contribution for passages of officers transferred from other Governments*	..	*600*	*600*	*600*
			Total Superintendence ..	62,211	60,825	68,938	60,768
			Charged ..	*35,000*	*35,600*	*35,600*	*35,309*
			Voted ..	27,211	25,225	33,338	25,459
			District Medical Officers				
Pay of Officers—Charged.	7	7	*District Medical Officers (500—1,850)* ..	*80,530*	*68,942*	*79,400*	*66,526*
			Emergency deduction from salaries	..	..	..	*—455*
			Total ..	*80,530*	*68,942*	*79,400*	*66,071*
Pay of Officers—Voted.	15	16	District Medical Officers and Assistants 10 (300—1,000) and 6 (200—450).	1,06,046	1,17,802	1,12,160	1,14,836
			Emergency deduction from salaries ..	..	..	..	—449
			Total ..	1,06,046	1,17,802	1,12,160	1,14,387
			Carried over ..	1,86,576	[illegible]	[illegible]	[illegible]

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT NO. 38-A.—MEDICAL—MEDICAL ESTABLISHMENT—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,86,576	1,86,744	1,91,560	1,80,458
			District Medical Officers—*concld.*				
Pay of Establishment.	60	61	Clerks 5 (80—120), 11 (65—3—80), 45 (30—80)	48,747	53,415	48,593	47,933
	38	41	Servants 35 (11—15), 6 (10)	5,942		5,688	5,580
			Emergency deduction from salaries ..	..	..	..	—145
			Total ..	54,689	53,415	54,281	53,368
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*7,040*	*6,000*	*8,000*	*5,211*
			Cost of passages	*3,507*	*3,904*	*5,754*	*3,033*
			Compensatory Allowance	*450*	*450*	*450*	*288*
			Total ..	*10,997*	*10,354*	*14,204*	*8,532*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	10,610	7,000	8,000	7,806
			House-rent Allowance ..	120	1,055	120	1,033
			Dear District Allowance	810		810	
			Total ..	11,540	8,055	8,930	8,839
Contingencies—Charged.			*Rates and Taxes*	*1,297*	*600*	*600*	..
			Countersigned Contingencies.				
Contingencies—Voted.			Purchase of Furniture and Instruments ..	1,170	4,176	790	4,298
			Purchase of Typewriters	920		810	
			Tour charges ..	..		..	
			Other Contingencies	2,214		2,600	
			Contract Contingencies.				
			Purchase of Books	99	11,232	70	10,102
			Other Contract Contingencies	11,791		9,100	
			Total ..	16,194	15,408	13,370	14,400
Grants-in-aid, contribution, etc—charged.			*Contributions for passages of officers transferred from other Governments.*	*1,200*	*1,200*	*1,800*	*3,467*
			Total—District Medical Officers ..	2,82,493	2,75,776	2,84,745	2,69,064
			Charged ..	*94,024*	*81,096*	*96,004*	*78,070*
			Voted ..	1,88,469	1,94,680	1,88,741	1,90,994
Pay of Establishment.			*Reserve Medical Subordinates.*				
	19	20	Assistant Medical Officers on General Duty ..	19,540	15,359	16,000	19,474
			Grand Total—Medical Establishment ..	3,64,244	3,51,960	3,69,683	3,49,30[illegible]
			Charged ..	*1,29,024*	*1,16,696*	*1,31,604*	*1,13,379*
			Voted ..	2,35,220	2,35,264	2,38,079	2,35,927

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Mofussil Hospitals and Dispensaries				
Pay of Officers ..	51	51	Assistant Surgeons (150—450)	1,64,190	1,46,509	1,68,005	1,51,51
			Special pay	480		480	
			Allowance to Assistant Surgeons for examining factory boys.	25		25	
			Emergency deduction from salaries ..	..	..	..	−840
			Deduct—Probable savings	—11,000	..	−5,000	..
			Total ..	1,53,695	1,46,509	1,63,510	1,50,673
Pay of Establishment.	253	269	Assistant Medical Officers (60—150) ..	3,03,753	3,33,485	2,82,585	2,73,606
			Bad climate allowance to Assistant Medical Officers	4,980		4,236	
			Allowance to Assistant Medical Officers for examining factory boys.	..		..	
	1	1	Clerk 1 (30—65)	460		432	412
	82	85	Stewards, Compounders, Dressers, Matrons, Nurses and servants 6 (11—15), 1 (15—20), 41 (20—45), 1 (25), 1 (30—80), 1 (35), 1 (40—60), 1 (50—90), 2 (55—105), 2 (75), 1 (80—150), 16 (105—5—155), 6 (175—8—215), 5 (245—8—285).	71,410		59,713	55,571
			Deduct—Probable savings	—3,000	..	−8,000	..
			Emergency deduction from salaries ..	..	..	..	−1,549
			Total ..	3,77,603	3,33,485	3,38,966	3,28,040
Allowances, Honoraria, etc.			Travelling Allowance	15,600	18,716	11,300	13,913
			House-rent Allowance	8,322	25,542	6,520	27,156
			Dear District Allowance	546		546	
			Melghat Allowance and Local Allowance to House Surgeons and stipends to probationer nurses.	18,713		20,703	
			Deduct—Probable savings	—2,000	..	−2,000	..
			Total ..	41,181	44,258	37,069	41,069
			Carried over ..	5,72,479	5,24,252	[illegible]	5,19,782

Units of appropriation.	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES—*concld.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	5,72,479	5,24,252	5,39,545	5,19,782
Contingencies—Charged.	*Rates and Taxes—Charged*	*5,075*	*3,746*	*3,746*	..
	Countersigned Contingencies.				
Contingencies—Voted.	Customs duty on imported stores	350	1,16,008	450	88,805
	Other Contingencies	1,20,026		1,03,717	
	Contract Contingencies.				
	Purchase of Books	380	72,548	405	61,968
	Other Contract Contingencies	70,620		61,765	
	Total ..	1,91,376	1,88,556	1,66,337	1,50,773
Scholarships	Scholarships	480	1,680	1,680	..
Establishment charges payable to other Governments, Departments, etc.	Contribution to the Bengal Government for the training of the Central Provinces students in the Medical Colleges at Calcutta.	14,829	3,662	8,641	7,065
	Total—Mofussil Hospitals and Dispensaries ..	**7,84,239**	**7,21,896**	**7,19,949**	6,77,620
	Charged ..	*5,075*	*3,746*	*3,746*	..
	Voted ..	7,79,164	7,18,150	7,16,203	6,77,620
	Grants to Hospitals and Dispensaries				
Grants-in-aid ..	Grants to Leper Asylums	1,16,461	92,148	92,148	83,221
	Grants to other Hospitals and Dispensaries	1,87,595	1,28,869	1,19,631	1,42,268
	Emergency deduction from salaries of Medical Officers transferred to local bodies.	..	..	..	..
	Total Grants to Hospitals and Dispensaries ..	**3,04,056**	**2,21,017**	**2,11,779**	2,25,489
	Total—Hospitals and Dispensaries ..	10,88,295	9,42,913	9,31,728	9,03,109
	Charged ..	*5,075*	*3,746*	*3,746*	..
	Voted ..	10,83,220	9,39,167	9,27,982	9,03,109

Units of appopriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 38-C—MEDICAL—MEDICAL SCHOOL AND COLLEGE	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs
			The Robertson Medical School, Nagpur				
Pay of Officers—Charged.	1	1	*Special pay to Superintendent (150)* ..	*1,800*	*2,470*	*1,800*	*1,650*
			Emergency deduction from salaries	..	..	..	*—8*
			Total ..	*1,800*	*2,470*	*1,800*	*1,642*
Pay of Officers—Voted.	8	8	Warden and Lecturers (150—450) and special pay	39,850	35,384	35,355	32,273
			Emergency deduction from salaries ..	..	..	..	—174
			Total ..	39,850	35,384	35,355	32,099
Pay of Establishment.	6	6	Assistant Medical Officers and other Assistants 4 (60—150), 2 (30—80) and special pay.	11,454		26,527	
	3	3	Clerks 2 (30—80), 1 (65—80)	2,028	23,910	2,111	11,061
	4	4	Servants 4 (11—15)	612		604	
			Emergency deduction from salaries ..	..	..	..	—98
			Total ..	14,094	23,910	29,242	10,963
Allowances, Honoraria, etc.—			Travelling Allowance	350		2,200	72
			Scholarships	150		..	..
			Dear District Allowance	162	5,700	186	
			House-rent Allowance	1,140		3,200	4,178
			Honoraria	600		600	
			Total ..	2,402	5,700	6,186	4,250
Contingencies—Charged.			*Rates and Taxes—Charged*	*1,700*	*1,600*	*1,600*	..
			Countersigned Contingencies.				
Contingencies—Voted.			Chemicals, Furniture and Apparatus ..		..	..	
			Other Contingencies				
			Customs duty on imported stores ..	13,492	16,395	11,400	11,669
			Capitation grants for boarding houses (sports and games).				
			Contract Contingencies.				
			Purchase of Books	700		700	969
			Other Contract Contingencies	300	1,168	300	
			Total ..	14,492	17,563	12,400	12,638
			Total—Robertson Medical School ..	74,338	86,627	86,583	61,592
			Charged ..	*3,500*	*4,070*	*3,400*	4,642
			Voted ..	70,838			

Units of appropriation.	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 38-D.—MEDICAL —MENTAL HOSPITAL	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts. 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Superintendent (500—1,000) ..	12,000	12,237	12,000	11,721
			Deputy Superintendent ..	750	..	..	..
	1	1	Allowance to a private medical practitioner for dental work at Rs. 50 per mensem.	600	..	600	..
			Emergency deduction from salaries ..	..	..	..	−90
			Total ..	13,350	12,237	12,600	11,631
Pay of Establishment.	2	2	Assistant Medical Officers (60—150) ..	2,544		2,460	
	72	86	Steward, Nurse, Matrons and Attendants 73 (15—1—19), 8 (20—2—30), 1 (45), 1 (70—3—100), 1 (65—100), 2 (70—3--125).	20,699	23,047	18,735	22,482
	2	2	Clerks 1 (60—4—100), 1 (30—65) ..	1,614		1,542	
			Servant 1 (20—45)	540		540	
			Emergency deduction from salaries ..			..	−31
			Total ..	25,397	23,047	23,277	22,451
Allowances, Honoraria, etc.			Travelling Allowance	50	50	50	30
			Compensatory Allowance	900	2,162	900	..
			Dear District Allowance	1,278		1,278	2,215
			Total ..	2,228	2,212	2,228	2,245
Contingencies charged.			*Rates and Taxes*	*3,020*	*3,020*	*3,020*	..
			Countersigned Contingencies				
Contingencies—Voted.			Diet and Clothing	30,000		30,000	
			Dairy Farm	4,500	44,480	4,500	42,805
			Other Contingencies	9,980		9,980	
			Contract Contingencies.				
			Purchase of Books				
			Other Contract Contingencies	2,200	2,200	2,200	2,295
			Total ..	46,680	46,680	46,680	45,100
Charges payable to other Governments, etc.			Provincial share of cost of the European Hospital, Ranchi.	13,768	*10,213*	*14,201*	*13,209*
			Total—Mental Hospital ..	1,04,443	97,409	1,02,006	94,636
			Charged ..	*3,020*	*13,233*	*17,221*	*13,209*
			Voted ..	1,01,423	84,176	84,785	81,427

DETAILED ACCOUNT No. 38-E.—MEDICAL—CHARGES IN ENGLAND	Budget Estimate, 1937-38.		Revised Estimate, 1936-37.		Budget Estimate, 1936-37.		Accounts, 1935-36.	
	Charged.	Voted.	*Charged.*	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*40,920*	1,560	*22,680*	4,000	*19,360*	..	*35,664*	4,715
Emergency deduction from salaries	..	..	..	..	..	..	*−119*	−47
Sterling overseas pay ..	*24,800*	..	*24,440*	..	*28,000*	..	*24,356*	..
Contribution to Tropical Diseases Bureau.	..	400	..	240	..	240	..	240
Stores ..	..	..	..	..			..	589
Loss or Gain by exchange ..	..	..	*—247*	—22	..	..	*−312*	−29
Total ..	*65,720*	1,960	*46,873*	4,218	*47,360*	240	*59,589*	5,468

Demand No. 14

39.—PUBLIC HEALTH

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38 Charged Rs.	Budget Estimate, 1937-38 Voted Rs.	Revised Estimate, 1936-37 Charged Rs.	Revised Estimate, 1936-37 Voted Rs.	Budget Estimate, 1936-37 Charged Rs.	Budget Estimate, 1936-37 Voted Rs.	Accounts, 1935-36 Charged Rs.	Accounts, 1935-36 Voted Rs.
39-A	**Public Health Establishment.**	*28,615*	**69,835**	*20,694*	**63,870**	*27,672*	**67,445**	*26,701*	**69,209**
39-B	**Grants for Public Health purposes.**	..	**52,280**	..	**53,060**	..	**49,022**	..	**48,208**
39-C	**Expenses in connection with epidemic diseases.**	..	**2,30,084**	..	**2,33,505**	..	**2,16,822**	..	**2,34,243**
39-D	**Public Health Laboratories.**	..	**3,026**	..	**3,039**	..	**3,039**	..	**3,207**
39-E	**Charges in England** ..	*2,160*	..	*8,792*	**40**	*2,160*	**40**	*2,121*	**458**
	Total ..	*30,775*	**3,55,225**	*29,486*	**3,53,514**	*29,832*	**3,36,368**	*28,822*	**3,55,325**
		3,86,000		**3,83,000**		**3,66,200**		**3,84,147**	

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
			Director of Public Health				
Pay of Officers—Charged.	1	1	*Director of Public Health* (2,100—60—2,400) ..	*26,892*	*18,794*	*26,172*	*25,451*
			Emergency deduction from salaries ..	..	..	..	*−113*
			Total ..	*26,892*	*18,794*	*26,172*	*25,338*
Pay of Establishment.	13	16	Clerks 1 (200—10—300), 6 (50 to 175), 9 (30 to 80) ..	17,404	16,670	15,037	15,537
	7	9	Servants (10 to 17) ..	1,356	1,338	1,068	
			Emergency deduction from salaries ..	..	..	..	−97
			Total ..	18,760	18,008	16,105	15,440
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,498*	*1,900*	*1,500*	*1,363*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	350	300	500	280
			Dear District Allowance ..	308	446	234	230
			Total ..	658	746	734	510
Contingencies ..			Purchase of Furniture and Instruments ..	100	134	100	5,030
			Books and Periodicals ..	200	200	200	
			Tour charges ..	50	50	50	
			Other Contingencies ..	2,900	2,116	2,150	
			Losses ..	..	..	..	90
			Total ..	3,250	2,500	2,500	5,120
			Total Direction ..	**51,058**	**41,948**	**47,011**	**47,771**
			Charged ..	*28,390*	*20,694*	*27,672*	*26,701*
			Voted ..	22,668	21,254	19,339	21,070

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*contd,*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			(ii) Central Provinces Vaccine Institute				
Pay of Officers ..	1	1	Superintendent. (300—800) ..	7,518	7,218	7,218	7,004
			Emergency deduction from salaries ..	..	..	..	−58
			Total ..	7,518	7,218	7,218	6,946
Pay of Establishment.	1	1	Assistant Superintendent (60—150) and special pay (40).	1,800	1,726	1,726	5,720 (for the three items)
	2	2	Clerks (30 to 80) ..	2,028	1,944	1,944	
	7	7	Servants (11 to 40) ..	2,366	2,318	2,318	
			Emergency deduction from salaries ..	..	..	..	—31
			Total ..	6,194	5,988	5,988	5,689
Allowances, Honoraria, etc.			Travelling Allowance ..	20	100	20	19
			Dear District Allowance ..	144	162	162	162
			Total ..	164	262	182	181
Contingencies—Charged.			*Rates and Taxes—Charged* ..	*215*	..	..	..
Contingencies—Voted.			*Countersigned Contingencies.*				
			Medicines, Instruments and Furniture ..	350	414	414	5,497 (for the three items)
			Purchase and feed of calves ..	3,300	3,300	3,300	
			Other Contingencies ..	1,930	1,981	1,981	
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	45	45	45	..
			Contract Contingencies ..	3,396	3,496	3,496	3,575
			Total ..	9,021	9,236	9,236	9,072
			Total Vaccine Institute ..	**23,112**	**22,704**	**22,624**	**21,888**
			Charged ..	*215*	..	..	..
			Voted ..	22,897	22,704	22,624	21,888
			(iii) Health Publicity Establishment				
Pay of Establishment.	2	..	Assistant Medical Officers and special pay ..	..	..	1,865	3,746 (for the three items)
	1	..	Clerk 1 (30—80) ..	..	..	503	
	2	..	Servants (11—15) ..	..	..	300	
			Emergency deduction from salaries ..	..	..	..	—25
			Total carried over ..	..	..	2,668	3,712

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36,
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	..	..	2,668	3,721
			(iii) Health Publicity Establishment—*concld.*				
Allowances, Honoraria, etc.			Travelling Allowance ..	..	..	1,200	1,489
			Dear District Allowance ..	..	..	784	713
				..	..	1,984	2,202
			Countersigned Contingencies.				
Contingencies ..			Medicines, Instruments and Furniture ..	..	..	50	} ..
			Other Contingencies ..	..	..	50	
			Contract Contingencies ..	..	..	100	229
			Total ..	..	..	200	229
			Total Health Publicity Establishment ..	..	..	4,852	6,152
			(iv) Health School				
Pay of Officers ..	1	1	Superintendent 1 (150—450) ..	3,990	3,060	3,060	2,939
			Emergency deduction from salaries ..	..	..	..	—70
			Total ..	3,990	3,060	3,060	2,869
Pay of Establishment.	1	1	Matron (50) ..	600	600	600	} 1,105
	1	1	Clerk, Special Pay (20) ..	240	240	240	
	2	2	Servants (11) ..	272	264	264	
			Emergency deduction from salaries ..	..	..	..	—2
			Total ..	1,112	1,104	1,104	1,103
Allowances, Honoraria, etc.			Travelling Allowance ..	852	800	800	706
			Compensatory Allowance ..	850	600	600	} 1,958
			Dear District Allowance ..	36	36	36	
			House Rent Allowance ..	250	..	..	
			Stipends and Scholarships ..	1,350	1,332	1,350	
			Total ..	3,338	2,768	2,786	2,664
Contingencies—Charged.			*Rates and Taxes—Charged* ..	*10*	..	..	..
Contingencies—Voted.			*Countersigned Contingencies.*				
			Rents ..	..	..	..	..
			Other Contingencies ..	1,230	1,000	1,000	897
			Total ..	1,230	1,000	1,000	897
Charges payable to other Governments, etc.			Charges payable to the Bengal Government for the training of the Lady Superintendent in Diploma in Maternity and Child Welfare at Calcutta ..	150	..	..	..
			Total Health School ..	9,830	7,932	7,950	7,533
			Charged ..	*10*	..	..	..
			Voted ..	9,820	7,932	7,950	7,533
Pay of Establishment.			**(v) Leave salaries of Vaccination Establishment.**	**500**	**300**	**1,000**	876
			(vi) Provincial Statistics				
			Vital Statistics.				
Allowances, Honoraria, etc.			House-rent and other Allowances ..	13,740	11,600	11,600	11,664
Contingencies ..			*Countersigned Contingencies.*				
			Other Contingencies ..	210	80	80	26
			Total Provincial Statistics ..	13,950	11,680	11,680	11,690
			Grand Total Public Health Establishment ..	98,450	84,564	95,117	95,910
			Charged ..	*28,615*	*20,694*	*27,672*	*26,701*
			Voted ..	69,835	63,870	67,445	69,209

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 39-B.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Grants-in-aid ..			Grants to Local Bodies for Sanitation ..	53,520	53,000	48,962	48,208 (for both grants)
			Grants to St. John Ambulance Association ..	60	60	60	
			Deduct—Probable savings ..	—1,300	..	..	..
			Total ..	52,280	53,060	49,022	48,208

DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES

(i) Establishment in connection with Bubonic Plague, etc.

Units of appropriation	1936-37	1937-38		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
Pay of Establishment.	1	..	Clerk (30 to 80)	..	..	503	475
	35	43	Assistant Medical Officers (90—½—100—100—5—175—180—10—200).	46,140	43,258	48,103	37,973
	37	43	Servants (11 to 15)	5,718	4,931	4,908	5,221
			Emergency deduction from salaries ..	..	..	..	−893
			Total ..	51,858	48,189	53,514	42,776
Allowances, Honoraria, etc.			Travelling Allowance	21,254	20,600	17,000	16,179
			Dear District Allowance	315	1,000	288	14,153
			House Rent Allowance	540	..	..	..
			Compensatory Allowance to Assistant Medical Officers.	..	4,414	..	..
			Total ..	22,109	26,014	17,288	30,332
			Countersigned Contingencies.				
Contingencies ..			Cost of Medicines, Instruments and Furniture	17,880	10,050	10,000	2,362
			Tour charges	6,160	4,800	4,800	14,351 (for both items)
			Other Contingencies	4,360	4,650	4,600	
			Contract Contingencies	3,360	3,000	2,900	3,118
			Total ..	31,760	22,500	22,300	19,831
Charges payable to other Governments, etc.			Charges payable to the Bengal Government for the training of three Sub-Assistant Health Officers in the D. T. M. course at Calcutta ..	1,245	..	..	..
			Carried over ..	1,06,972	96,703	93,102	92,939

Units of appropriation			DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,06,972	96,703	93,102	92,939
Grants-in-aid ..			Grants to Local Bodies for plague expenditure	16,500	17,300	17,300	15,711
			Deduct—Probable savings	−1,000	..	..	..
			Total ..	15,500	17,300	17,300	15,711
			Total—Establishment in connection with Bubonic Plague ..	1,22,472	1,14,003	1,10,402	1,08,650
			(ii) Malaria				
			Anti-malarial operations.				
Pay of Establishment			Special pay (Assistant Medical Officer)	60	60	60	30
			Countersigned Contingencies.				
Contingencies ..			Purchase of quinine, etc.	44,000	55,000	44,000	55,606
			Cost of Medicines, Instruments and Furniture	104	104	104	497
			Other Contingencies	576	576	576	
			Total ..	44,680	55,680	44,680	56,103
Grants-in-aid ..			Grant for Anti-malarial measures	1,000	1,000	1,000	954
Charges payable to other Government, Departments, etc.			Amount payable to Jail Department for the manufacture of quinine tablets for the Public Health Department.	2,500	2,500	2,500	2,500
			Total—Anti-Malarial Operations ..	48,240	59,240	48,240	59,587
			(iii) Expenses during prevalence of Epidemics ..	**10,000**	**15,000**	**10,000**	21,687
			(iv) Leprosy				
Pay of Officers ..	1	1	Pay of Leprosy Specialist 1 (150—450) and special pay (100).	4,500	4,492	4,492	4,388
			Emergency deduction from salaries ..	..	..	..	−106
			Total ..	4,500	4,492	4,492	4,282
Pay of Establishment.	17	17	Assistant Medical Officers and Special Pay ..	22,256	18,260	17,160	20,240
	3	2	Clerk 1 (30—80)), 1 Laboratory Assistant (30) ..	1,160	960	1,406	
	18	18	Servants	2,532	2,400	2,400	
			Emergency deduction from salaries ..	..	..	..	−387
			Total ..	25,948	21,620	20,966	19,853
			Carried over ..	30,448	26,112	25,458	24,135

Units of appropriation	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	30,448	26,112	25,458	24,135
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	3,654	3,000	3,000	3 807
			Dear District Allowance	..	..	18	5,118
			Allowances to Assistant Medical Officers ..	..	2,150	5,100	
			Total ..	3,654	5,150	8,118	8,925
			Countersigned Contingencies.				
Contingencies ..			Cost of Medicines, Instruments and Furniture ..	13,270	12,000	12,000	11,259
			Other Contingencies	2,000	2,000	2,000	
			Rounding	..	..	604	..
			Total ..	15,270	14,000	14,604	11,259
			Total Leprosy ..	49,372	45,262	48,180	44,319
			Total Epidemic Diseases ..	2,30,084	2,33,505	2,16,822	2,34,243
			DATAILED ACCOUNT No. 39-D.—PUBLIC HEALTH—PUBLIC HEALTH LABORATORIES				
			Public Health Institute, Nagpur				
Pay of Establishment.	2	2	Clerks 1 (30—80), and Laboratory Assistant 1 (45)	1,220	1,233	1,233	1,417
	2	2	Servants 1 (20), 1 (12)	384	384	384	
			Total ..	1,604	1,617	1,617	1,417
Allowances, Honoraria, etc.—Voted.			Dear District Allowance	72	72	72	72
			Fees for the examination of samples of water, etc...	..	..	..	..
			Total ..	72	72	72	72
Contingencies ..			Furniture, equipment and apparatus ..	600	600	600	1,718
			Books and Periodicals	150	150	150	
			Other Contingencies	600	600	600	
			Total ..	1,350	1,350	1,350	1,718
			Total Public Health Laboratories ..	3,026	3,039	3,039	3,207

DETAILED ACCOUNT No. 39-E.—PUBLIC HEALTH—CHARGES IN ENGLAND	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged	Voted	*Charged*	Voted	*Charged*	Voted	*Charged*	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and Deputation salaries ..	..	..	*7,400*	..	..	..	..	..
Sterling overseas pay ..	*2,160*	..	*1,440*	..	*2,160*	..	*2,133*	..
Contribution to Tropical Diseases Bureau.	..	..	..	40	..	40	..	40
STORES	..	..	..	..	..	..	..	418
Loss or Gain by Exchange ..	..	..	*—48*	..	..	..	*—12*	..
Total ..	*2,160*	..	*8,792*	40	*2,160*	40	*2,121*	458

Demand No. 15

40.—AGRICULTURE

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i)	Agricultural Department ..	*61,605*	1,47,199	*59,620*	1,49,965	*59,308*	1,52,542	*57,100*	1,38,635
(ii)	Experimental Farms ..	*1,185*	74,266	*1,069*	69,271	*1,460*	68,750	..	69,871
(ii) (*a*)	Demonstration Farms ..	*423*	97,767	*466*	66,653	*1,781*	65,018	..	58,600
(iii)	Agricultural Experiments ..	*14,502*	3,23,787	*14,052*	3,14,407	*13,902*	3,12,482	*12,928*	2,97,970
(iv)	Agricultural Education and Research.	*7,440*	1,06,399	*21,812*	1,03,024	*8,352*	1,03,372	*12,518*	97,233
(v)	Botanical and Public Gardens ..	*579*	59,640	*574*	56,477	*606*	58,156	..	65,718
	Public Exhibitions and Fairs ..	..	7,185	..	6,800	..	6,500	..	6,091
(vi)	Imperial Council of Agricultural Research Department*—								
	(*a*) Expenditure on Rice Research.	..	13,612	..	15,495	..	18,110	..	18,882
	(*b*) Cost Enquiry Scheme ..	..	..	..	7,197	..	5,400	..	14,378
	(*c*) Cangai Pest Scheme ..	..	2,969	..	1,986	..	..	..	..
	(*d*) Cattle and Milk Enquiry Scheme.	..	..	..	3,275	..	..	..	..
	(*e*) Sann—Hemp Scheme ..	..	1,900	..	..	..	..	..	..
	(*f*) Oil Seeds Scheme ..	..	9,904	..	..	..	..	..	..
	(*g*) Citrus Fruit Research Scheme.	..	17,208	..	..	..	..	..	..
	Tobacco Experiment Scheme ..	..	..	..	..	..	..	..	2,500
(vii)	Scheme for the Improvement of Agricultural Marketing in India.	..	20,000	..	19,987	..	19,987	..	18,784
(viii)	Other charges	..	..	..	..	..	..	..	..
(ix)	Expenditure in connection with Cotton Research.	..	510	..	510	..	2,510	..	403
	Scheme for economic development and improvement of rural areas financed from the Government of India grant for rural development—								
	(*a*) Agricultural farm for Mandla district.	..	3,000	..	..	..	..	..	..
	(*b*) Storage accommodation cultivations produced.	..	20,000	..	..	..	..	..	..
	Charges in England ..	*25,600*	1,320	*22,720*	7,640	*38,280*	8,480	*28,349*	14,432
	Total ..	*1,11,334*	9,06,666	*1,20,313*	8,22,687	*1,23,689*	8,21,307	*1,10,895*	8,03,497
	Grand Total ..	10,18,000		9,43,000		9,44,996		9,14,392	

*Contributions from the Imperial Council of Agricultural Research Department for financing the schemes (vi) and (vii) were taken in previous years in reduction of expenditure.

†Provision for expenditure on account of cattle-breeding operations has been transferred to Grant No. 16, major head of account 41.—Veterinary with effect from 1937-38.

Units of appropriation.	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 40.—AGRICULTURE—(i) AGRICULTURAL DEPARTMENT	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Director of Agriculture* (2,000—50—2,250) ..	*24,832*	*24,233*	*24,233*	*26,265*
	2	2	*Deputy Directors* (350—1,250) ..	*30,231*	*29,033*	*29,031*	*25,450*
			Emergency deduction from salaries ..	..	..	..	*—321*
			Total ..	*55,063*	*53,266*	*53,264*	*51,394*
Pay of Officers—Voted.	5	5	Deputy Directors and Assistant Directors, 2 (350—1,250), 3 (250—800) and leave salary.	29,769	23,899	23,160	7,950
	9	8	Extra-Assistant Directors (200—750) ..	39,162	42,136	48,900	51,483
			Deduct—Probable savings ..	..	..	− 1,400	..
			Emergency deduction from salaries ..	..	..	..	—477
			Total ..	68,931	66,035	70,660	58,956
Pay of Establishment.	45	43	Clerks 1 (250—400), 1 (200—250), 1 (100—200), 4 (100—175), 5 (50—175), 3 (50—125), 28 (30—80).	46,347	48,295	50,213	48,563
	38	36	Servants 1 (10), 30 (11—15), 2 (15—20), 3 (19—35)	6,167	6,467	6,450	6,466
			Temporary Establishment ..	300	300	300	256
			Emergency deduction from salaries ..	..	..	..	—365
			Total ..	52,814	55,062	56,963	54,920
Allowances, Honoraria, etc.—Charged.			*Cost of Passages* ..	*658*	*867*	*867*	*1,499*
			Travelling Allowance ..	*5,800*	*5,400*	*5,000*	*4,207*
			Total ..	*6,458*	*6,267*	*5,867*	*5,706*
			Carried over ..	1,83,266	1,80,630	1,86,754	1,70,976

Units of appropriation	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 40.—AGRICULTURE—(i) AGRICULTURAL DEPARTMENT—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Account, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,83,266	1,80,630	1,86,754	1,70,976
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	11,800	15,025	11,400	12,013
			Travelling allowance of the members of the Board of Agriculture.	600	600	600	90
			Dear District Allowance ..	1,049	948	1,139	1,089
			Total ..	13,449	16,573	13,139	13,192
Contingencies—Charged.			*Rates and Taxes* ..	*84*	*87*	*177*	..
Contingencies—Voted.			Contingencies (Director of Agriculture) ..	6,000	6,000	6,000	5,782
			Countersigned Contingencies.				
			Purchase of Furniture and Instruments ..	45	..	..	500
			Purchase of Books and Periodicals ..	..	..	..	56
			Other Contingencies ..	1,940	2,040	2,000	1,304
			Contract Contingencies.				
			Purchase of books and periodicals ..	120	130	130	..
			Other Contract Contingencies ..	3,900	4,125	3,650	3,925
			Total ..	12,005	12,295	11,780	11,567
			Total Agricultural Department ..	**2,08,8**	**2,09,585**	**2,11,850**	**1,95,735**
			Charged ..	*61,605*	*59,620*	*59,308*	*57,100*
			Voted ..	1,47,199	1,49,965	1,52,542	1,38,635
			DETAILED ACCOUNT No. 40—AGRICULTURE—(ii) EXPERIMENTAL FARMS				
Pay of Establishment.	7	7	Clerks (30—80) ..	4,990	4,510	4,784	4,105
	19	20	Servants 10 (15—25), 2 (15—20), 7 (11—15), 1 (50)	4,726	4,271	4,376	3,924
			Emergency deduction from salaries ..	..	..	..	—22
			Total ..	9,716	8,781	9,160	8,007
Allowances, Honoraria, etc.			Travelling Allowance ..	140	165	120	41
			Dear District Allowance ..	210	196	206	154
			Total ..	350	361	326	195
			Carried over ..	10,066	9,142	9,486	8,202

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 40.—AGRICULTURE—(ii) EXPERIMENTAL FARMS—concld	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	10,066	9,142	9,486	8,202
Contingencies—Charged.			*Rates and Taxes.*	*1,185*	*1,069*	*1,460*	..
Contingencies.—Voted.			*Countersigned Contingencies.*				
			Customs Duty on Imported Stores ..	100	100	50	98
			Petty Construction and Repairs ..	4,400	3,795	3,875	3,547
			Purchase of Cattle and Implements ..	3,120	3,900	3,875	6,979
			Upkeep of Cattle and Farms ..	17,100	14,700	14,700	13,034
			Pay of menials ..	28,398	27,269	27,069	28,093
			Rents, ..	830	520	..	1,205
			Other Contingencies ..	9,747	9,340	9,220	8,253
			Contract Contingencies ..	505	505	475	460
			Total ..	64,200	60,129	59,264	61,669
			Total Experimental Farms ..	75,451	70,340	70,210	69,871
			Charged ..	*1,185*	*1,069*	*1,460*	..
			Voted ..	74,266	69,271	68,750	69,871
			Detailed Acccount No. 40.—Agriculture—(ii) (a) Demonstration Farms.				
Pay of Establishment.	1	1	Clerk (30—80) ..	380	300	330	2,569
	17	24	Servants 1 (20—50) 13 (15—1—25), 2 (15—1—20) 8 (11—½—15)	5,218	2,939	2,984	
			Total ..	5,598	3,239	3,314	2,569
Allowances, Honoraria, etc.			Dear District Allowance ..	211	72	72	72
			Travelling Allowance ..	175	105	105	22
			Total ..	386	177	177	94
Contingencies—Charged.			*Rates and Taxes.*	*423*	*466*	*1,781*	..
Contingencies Voted.			*Countersigned contingencies.*				
			Purchase and Lease of Land ..	4,880	1,343	1,218	593
			Petty Construction and Repairs ..	7,040	4,869	4,553	5,571
			Purchase of Cattle and Implements ..	8,365	5,482	5,574	2,541
			Customs Duty on Imported Stores ..	..	..	..	..
			Upkeep of Cattle and Farms ..	24,005	18,702	18,968	15,211
			Pay of menials ..	37,000	25,831	25,728	24,861
			Rents, Rates and Taxes ..	3,074	2,081	794	2,706
			Other Contingencies ..	6,697	4,368	4,158	3,956
			Contract Contingencies ..	722	561	534	498
			Total ..	91,783	63,273	61,527	55,937
			Total Demonstration Farms ..	98,190	67,119	66,799	58,600
			Charged ..	*423*	*466*	*1,781*	..
			Voted ..	97,767	66,653	65,018	58,600

Units of appropriation	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 40.—AGRICULTURE—(iii) AGRICULTURAL EXPERIMENTS.	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accoun[ts] 1935-[36]
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged	1	1	*Mycologist (350—1,250)* ..	*13,602*	*13,002*	*13,002*	*12,38*
			Emergency deduction from salaries ..	..	..	..	*−5*
			Total ..	*13,602*	*13,002*	*13,002*	*12,333*
Pay of Officers—Voted.	1	1	Agricultural Chemist (350—1,250) and special pay to Second Economic Botanist.	9,526	9,046	9,046	5,362
			Emergency deduction from salaries ..	..	..	..	−35
			Total ..	9,526	9,046	9,046	5,327
Pay of Establishment.	121	121	Agricultural Assistants 54 (80—250), 66 (50—150), 1 (150—300) and special pay.	1,71,537	1,65,962	1,75,356	1,66,468
	6	7	Clerks 5 (30—80) 1 (80—125) ..	5,579	5,176	5,273	5,199
	282	310	Laboratory Assistants, Custodians and Servants	82,431	73,799	76,849	68,869
			Deduct—Probable savings ..	−10,000	..	−13,000	..
			Emergency deduction from salaries ..	..	..	..	−1,585
			Total ..	2,49,547	2,44,937	2,44,478	2,38,951
Allowances, Honoraria, etc. Charged.			*Travelling Allowance* ..	*600*	*750*	*600*	*595*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	23,800	24,500	23,500	23,493
			Dear District Allowance ..	2,459	2,230	2,358	2,301
			Total ..	26,259	26,730	25,858	25,794
Contingencies—Charged.			Rates and taxes ..	*300*	*300*	*300*	..
Contingencies—Voted.			*Countersigned Contingencies.*				
			Agricultural Experiments and Implements ..	29,070	26,166	24,816	19,949
			Expenditure to meet losses in the marketing of special crops.	500	500	500	..
			Purchase of Books and Periodicals ..	..	..	..	130
			Customs Duty on Imported Stores ..	600	100	100	..
			Other Contingencies ..	4,225	3,098	4,089	4,091
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	225	195	195	..
			Other Contract Contingencies ..	3,835	3,635	3,400	3,728
			Total ..	38,455	33,694	33,100	27,898
			Total Agricultural Experiments ..	3,38,289	3,28,459	**3,26,384**	**3,10,898**
			Charged ..	*14,502*	*14,052*	*13,902*	*12,928*
			Voted ..	3,23,787	3,14,407	3,12,482	2,97,970

Units of appropriation	Numbers 1936-37.	Numbers 1937-38.	DETAILED ACCOUNT No. 40.—AGRICULTURE—(iv) AGRICULTURAL EDUCATION AND RESEARCH	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Agricultural College				
Pay of Officers—Charged.	1	1	*Principal* (1,250—1,500) *and special pay* (150) ..	*6,240*	*18,559*	*5,252*	*11,207*
			Emergency deduction from salaries ..	..	..	..	*—92*
			Total ..	*6,240*	*18,559*	*5,252*	*11,115*
Pay of Officers—Voted.	4	4	Demonstrators (200—750) ..	31,241	31,314	32,295	30,309
			Emergency deduction from salaries ..	..	..	..	—246
			Total ..	31,241	31,314	32,295	30,063
Pay of Establishment.	20	23	Upper Subordinates and Lecturers 20 (80—250) 3 (70—175). ..	34,328	32,141	32,944	39,971
	3	3	Clerks 1 (50—125), 1 (30—80), 1 (100—175) ..	4,119	4,023	4,023	
	17	14	Servants 1 (50—70), 1 (25—35), 3 (15—25), 8 (11—15), 1 (25—40).	3,384	3,786	3,762	
			Emergency deduction from salaries ..	..	..	..	—274
			Total ..	41,831	39,950	40,729	39,697
Allowances Honoraria, etc. —Charged.			*Cost of passages* ..	..	*1,900*	*1,900*	*813*
			Travelling Allowance ..	*500*	*500*	*500*	*590*
			Total ..	*500*	*2,400*	*2,400*	*1,403*
Allowances Honoraria, etc. —Voted.			Travelling Allowance ..	900	900	900	1,025
			Dear District Allowance ..	260	374	324	715
			Stipends to pupils ..	3,020	2,970	3,020	2,635
			Allowance to medical attendant ..	300	300	300	..
			Total ..	4,480	4,544	4,544	4,375
			Carried over ..	84,292	96,767	85,220	86,653

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT NO. 40.—AGRICULTURE—(iv) AGRICULTURAL EDUCATION AND RESEARCH—*concld.*		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Account 1935-36
					Rs.	Rs.	Rs.	Rs
			Brought forward	..	84,292	96,767	85,220	86,653
			(iv) Agricultural College—*concld.*					
Contingencies—charged.			*Rates and taxes*	..	*700*	*853*	*700*	..
			Countersigned contingencies.					
Contingencies—Voted.			Expenses of Students for visiting Farms	..	700	700	700	329
			Purchase of Books and Periodicals	..	..	..	..	524
			College and Hostel contingencies	..	1,000	1,000	1,000	396
			Customs Duty on Imported Stores	..	50	50	50	1,045
			Furniture and Instruments	..	..	..	..	..
			Other Contingencies	..	6,576	7,514	5,965	7,220
			Contract contingencies.					
			Purchase of Books and Periodicals	..	600	600	600	..
			Other Contract Contingencies	..	5,500	5,500	5,500	5,497
			Total	..	14,426	15,364	13,815	15,011
			Total Agricultural College	..	99,418	1,12,984	99,735	1,01,664
			Farm Schools					
Pay of Establishment.	12	12	Head master and masters 2 (80—175), 3 (60—2—100) 7 (50—2—90).		10,909	8,628	8,740	5,878
	1	1	Servant	..	132	84	84	
			Allowance to Hostel Superintendent	..	150	150	150	
			Emergency deduction from salaries	..	..	..	..	—21
			Total	..	11,191	8,862	8,974	5,857
Allowances, Honoraria, etc.			Allowance to medical attendant	..	296	280	280	126
			Travelling Allowance	..	15	21	21	91
			Total	..	311	301	301	217
Contingencies			*Countersigned contingencies.*					
			Purchase of Books and Periodicals	..	..	..	..	16
			Pay of menials	..	1,304	1,177	1,252	886
			Other Contingencies	..	210	331	281	287
			Contract contingencies.					
			Purchase of Books and Periodicals	..	160	173	148	..
			Other Contract Contingencies	..	1,245	1,008	1,033	824
			Total	..	2,919	2,689	2,714	2,013
			Total Farm Schools	..	14,421	11,852	11,989	8,087
			Total Agricultural Education	..	**1,13,839**	**1,24,836**	1,11,724	1,09,751
			Charged	..	*7,440*	*21,812*	*8,352*	*12,518*
			Voted	..	1,06,399	1,03,024	1,03,372	97,233

Note: the Account 1935-36 figure 5,878 is bracketed against Head master and masters, Servant and Allowance to Hostel Superintendent.

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 40.—AGRICULTURE—(v) BOTANICAL AND PUBLIC GARDENS	Budget Estimate 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Horticultural Gardens and Arboriculture				
Pay of Establishment.	6	6	Superintendent, Overseers, etc., 2 (100—200), 2 (60—100), 1 (40—60), 1 (40—100).	8,898	9,183	8,793	} 11,225
	3	3	Clerks 3 (30—80) ..	2,248	2,090	2,152	
	3	3	Servants 3 (11—15) ..	456	465	456	
			Emergency deduction from salaries ..	..	..	..	−106
			Total ..	11,602	11,738	11,401	11,119
Allowances, Honoraria, etc.			Travelling Allowance ..	250	250	250	240
			Dear District Allowance ..	72	65	72	} 745
			Local Allowance ..	624	624	624	
			Stipends to Students under training .	972	520	972	561
			Total ..	1,918	1,459	1,918	1,546
Contingencies—charged.			*Rates and taxes* ..	*105*	*104*	*100*	
			Countersigned Contingencies.				
Contingencies—Voted.			Arboriculture charges ..	1,970	1,970	1,970	} 24,066
			Contingent charges of the garden ..	12,731	12,690	13,450	
			Pay of menials ..	8,620	8,220	8,620	
			Customs Duty on Imported Stores ..	260	210	210	272
			Contract Contingencies ..	280	280	280	280
			Total ..	23,861	23,370	24,530	24,618
			Total Horticultural Gardens and Arboriculture	**37,486**	**36,671**	**37,949**	**37,283**
			Government House and Government Office Gardens				
Pay of Establishment.	1	1	Overseer 1 (60—100) ..	824	780	780	780
			Emergency deduction from salaries ..	..	..	..	—10
			Total ..	824	780	780	770
Contingencies—charged.			*Rates and taxes* ..	*350*	*350*	*350*	..
			Countersigned Contingencies.				
Contingencies			Contingent charges of the garden ..	351	351	351	6,993
			Pay of menials ..	3,300	3,119	3,119	5,560
			Customs Duty on Imported Stores ..	..	15	15	18
			Total ..	3,651	3,485	3,485	12,571
			Total Government House and Government Office Gardens.	**4,825**	**4,615**	**4,615**	**13,341**
			Carried over ..	42,311	41,286	42,564	50,624

Units of appropriation	DETAILED ACCOUNT No. 40.—AGRICULTURE—(v) BOTANICAL AND PUBLIC GARDENS—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	42,311	41,286	42,564	50,624
	Station Gardens				
Contingencies—Charged.	*Rates and Taxes* ..	*124*	*120*	*156*	..
	Countersigned Contingencies.				
Contingencies—Voted.	Rents,	146	146	110	211
	Pay of menials ..	7,083	6,253	6,675	6,191
	Purchase of live and dead stock ..	1,236	1,136	1,440	916
	Petty Construction and Repairs ..	2,005	1,775	1,587	1,702
	Other Contingencies ..	..	..	..	122
	Contract Contingencies ..	7,214	6,235	6,130	5,852
	Total ..	17,684	15,545	15,942	14,994
	Total Station Gardens ..	**17,808**	**15,665**	**16,098**	**14,994**
Grants-in-aid ..	Grants to Local Bodies for maintenance of gardens ..	100	100	100	100
	Total Botanical and Public Gardens ..	**60,219**	**57,051**	**58,762**	**65,718**
	Charged ..	*579*	*574*	*606*	..
	Voted ..	59,640	56,477	58,156	65,718

Units of appropriation	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vi) IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT. (*a*) EXPENDITURE ON RICE RESEARCH SCHEME			Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
Pay of Officers ..	2	1	Research officers 1 (250—800), 1 (150—375) ..	3,450	4,425	6,594	6,013
			Emergency deduction from salaries ..	..	..	..	−44
			Total ..	3,450	4,425	6,594	5,969
Pay of Establishment.	4	4	Agricultural Assistants 1 (105), 3 (70) ..	4,193	5,815	3,976	5,672
	8	8	Clerk, Laboratory Assistants, etc., 1 (30—80), 2 (25), 2 (20), 2 (11), 1 (9).	1,589		1,880	
			Emergency deduction from salaries ..	..	..	..	−16
			Total ..	5,782	5,815	5,856	5,656
			Carried over ..	9,232	10,240	12,450	11,625

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 40.—AGRICULTURE (vi)—IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT—*contd.*	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	9,232	10,240	12,450	11,625
			(*a*) RICE RESEARCH SCHEME—*concld.*				
Allowances, Honoraria, etc.			Travelling Allowance ..	1,680	2,055	2,460	2,179
			Countersigned Contingencies.				
Contingencies ..			Plant house ..	..	..	..	..
			Equipment of laboratory ..	..	..	..	1,661
			Other Contingencies ..	2,500	3,000	3,000	3,217
			Contract Contingencies ..	200	200	200	200
			Total ..	2,700	3,200	3,200	5,078
			Total—Rice Research Scheme ..	**13,612**	**15,495**	**18,110**	**18,882**
			(*b*) COST—ENQUIRY SCHEME				
Pay of Establishment.	27		District Supervisors 3 (100), village investigators 18 (30), 3 clerks and peons 3 (10) for part of the year.	..	5,341	4,080	10,753
			Emergency deduction from salaries ..	..	..	..	*−40*
			Total ..	..	5,341	4,080	10,713
Allowances, Honoraria, etc.			Travelling Allowance— ..	..	791	665	2,964
			Honorarium to provincial officer ..	..	800	400	..
			Total ..	..	1,591	1,065	2,964
Contingencies ..			Countersigned Contingencies ..	..	..	..	62
			Contract Contingencies	..	265	255	639
			Total ..	..	265	255	701
			Total Cost—Enquiry Scheme ..	..	**7,197**	**5,400**	**14,378**
			(*c*) GANGAI PEST SCHEME				
Pay of Establishment.	4	4	Pay of Establishment ..	1,969	1,186	..	..
Allowances, Honoraria, etc.			Travelling Allowance ..	800	638	..	..
Contingencies ..			Contingencies ..	200	162	..	..
			Total ..	2,969	1,986	..	..
			(*d*) CATTLE AND MILK ENQUIRY SCHEME				
Pay of Establishment.			Pay of Establishment ..	..	2,195	..	..
Allowances, Honoraria, etc.			Travelling Allowance ..	..	955	..	..
Contingencies ..			Contingencies ..	..	125	..	..
			Total ..	..	3,275	..	..
			(*e*) SANN—HEMP SCHEME.				
Pay of Establishment.	..	1	Botanical Assistant (70—150) ..	840	..	..	..
Allowances, Honoraria, etc.			Travelling Allowance ..	300	..	..	..
Contingencies ..			Countersigned Contingencies ..	760	..	..	..
			Total Sann—Hemp Scheme ..	**1,900**	..	..	..

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vi) IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			(*d*) OIL SEEDS SCHEME				
Pay of Officers ..		1	Oil Seed Specialist (250-325) ..	3,000		..	..
Pay of Establishment.		2	Research Assistants (70—85) ..	1,680		..	..
		5	Clerks 1 (30—38), Laboratory Assistants 2 (25) and Servants 2 (11)	1,224		..	..
			Total ..	2,904		..	..
Allowances, Honoraria, etc.			Travelling Allowance ..	1,000		..	..
Contingencies.			Countersigned contingencies ..	3,000			
			Total—Oil Seeds Scheme ..	9,904		..	..
			(*e*) CITRUS FRUIT RESEARCH SCHEME				
Pay of Officers ..		1	Horticulturist (250—325) ..	3,000		..	..
Pay of Establishment.		3	Research Assistants 70-85 ..	2,520		..	..
		4	Clerk 1 (30—38), Laboratory Assistants 2 (25) and Servants 1 (11.)	1,092		..	..
			Total ..	3,612		..	..
Allowances, Honoraria.			Travelling Allowance ..	600		..	..
Contingencise ..			Countersigned contingencies ..	9,996		...	..
			Total—Citrus Fruit Research Scheme ..	17,208		..	..

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vii) SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA AND (viii) OTHER CHARGES	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL MARKETING SCHEME				
Pay of Officers—Voted.	1	1	Assistant Marketing Officer (400—25—500) ..	5,717	5,417	5,417	5,185
			Emergency deduction from salaries ..	..	..	..	−90
			Total ..	5,717	5,417	5,417	5,095
Pay of Establishment.	2	2	Assistant Marketing Officers 2 (200—25—300) ..	6,646		6,046	
	3	3	Clerks (75—5—120), (70—2—80), (30—2—40) ..	2,307	8,875	2,199	7,767
	4	4	Servants (12½) ..	600		600	
			Emergency deduction from salaries ..	..	..	..	−49
			Total ..	9,553	8,875	8,845	7,718
Allowances, Honoraria, etc.			Travelling Allowance ..	3,000	3,500	3,500	3,722
Contingencies..			Countersigned Contingencies ..	1,730	2,195	2,225	2,249
			Total Agricultural Marketing Scheme ..	20,000	19,987	**19,987**	18,784
			DETAILED ACCOUNT No. 40.—(viii) AGRICULTURE—OTHER CHARGES—EXPENDITURE IN CONNECTION WITH COTTON RESEARCH				
Allowances Honoraria, etc.			Travelling Allowance ..	..	..	2,000	..
Contingencies ..			*Countersigned Contingencies*				
			Other Contingencies ..	50	50	50	38
			Contract Contingencies.				
			Books and periodicals ..	60	60	60	19
			Other Contract Contingencies ..	400	400	400	346
			Total ..	510	510	510	403
			Total Cotton Research ..	510	510	**2,510**	403

DETAILED ACCOUNT No. 40.—(ix) AGRICULTURE—(ix) CHARGES IN ENGLAND	Budget estimate, 1937-38		Revised estimate, 1936-37		Budget estimate, 1936-37		Accounts, 1935-36	
	Charged	Voted	*Charged*	Voted	*Charged*	Voted	*Charged*	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*13,600*	1,320	*11,080*	7,680	*21,720*	8,480	*17,871*	14,517
Emergency deduction from salaries ..	..	..	..	..	..	..	..	−8
Sterling overseas pay ..	*12,000*	..	*11,760*	..	*16,560*	..	*10,626*	..
Gain by exchange ..	..	..	*−120*	−40	..	..	*−148*	−77
Total ..	*25,600*	1,320	*22,720*	7,640	*38,280*	8,480	*28,349*	14,432

Demand No. 16

41.—VETERINARY

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38. Charged Rs.	Budget Estimate, 1937-38. Voted. Rs.	Revised Estimate, 1936-37. Charged Rs.	Revised Estimate, 1936-37. Voted. Rs.	Budget Estimate, 1936-37. Charged Rs.	Budget Estimate, 1936-37. Voted. Rs.	Accounts, 1935-36. Charged Rs.	Accounts, 1935-36. Voted. Rs.
(i)	Superintendence ..	*25,300*	64,628	*20,078*	69,500	*1,200*	64,800	*10,750*	64,[illegible]
(ii)	Subordinate Establishment.	*40*	2,14,335	*40*	2,15,220	*40*	2,17,615	..	2,07,[illegible]
(iii)	Hospitals and Dispensaries.	..	97,840	..	94,162	..	1,03,862	..	1,00,2[illegible]
* (iv)	*Breeding operations ..	..	70,357	*57*	78,943	*57*	79,255	..	78,4[illegible]
(v)	Other Charges ..	..	9,500	..	9,170		9,420	..	8,6[illegible]
(a)	Veterinary Research ..	..	14,000	..	14,830		16,580	..	13,9[illegible]
(b)	Scheme for vaccination of cattle against rinderpest.								
	Scheme for economic development and improvement of rural areas financed from the Government of India rural development grant Improved bulls for district councils.	..	15,000	..	..	..	..	..	..
	Total ..	*25,340*	4,85,660	*20,175*	4,81,825	*1,297*	4,91,532	*10,750*	4,73,216
		5,11,000		5,02,000		4,92,829		4,83,966	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT NO. 41—VETERINARY SUPERINTENDENCE	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs.
Pay of Officers—Charged.	1	1	*Director of Veterinary Services (1,600—1,900)* ..	*19,830*	*13,778*	..	*10,481*
			Emergency deduction from salaries ..	..	..	..	*−95*
			Total ..	*19,830*	*13,778*	..	*10,386*
Pay of Officers—Voted.	6	6	Deputy Director of Veterinary Services 1 (350—1,250) and Assistant Directors of Veterinary Services 5 (200—750).	30,800	35,100	33,400	30,882
			Emergency deduction from salaries	..	..	..	−290
			Total ..	30,800	35,100	33,400	30,592
Pay of Establishment—	19	19	Clerks 1 (150—250), 1 (50—125), 15 (30—80), 2 (50—175).	15,928	19,000	15,928	17,634
	17	17	Servants 2 (19—35), 15 (11—15) ..	3,072		3,072	
			Emergency deduction from salaries ..	..		..	−60
			Total ..	19,000	19,000	19,000	17,574
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*4,200*	*4,800*	..	*364*
			Carried over ..	73,830	72,678	52,400	58,916

* The provision for expenditure on Breeding operations was made in the grants, No. 15— [illegible]

† The contribution from the Imperial Council of Agricultural Research f[illegible] under the head XXX Veterinary.

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 41.—VETERINARY—(i) SUPERINTENDENCE, (ii) SUBORDINATE ESTABLISHMENT	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimtae, 1936-37.	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	73,830	72,678	52,400	58,916
			(i) Superintendence				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	7,000	7,000	6,000	7,883
			Dear District Allowance	390	390	390	499
			Hill Allowance	138	138	138	
			Total ..	7,528	7,528	6,528	8,382
Contingencies—Charged.			Rates and taxes ..	*1,200*	*1,500*	*1,200*	
Contingencies—Voted.			Tour Charges	300	5,172	300	5,270
			Books, Maps and Periodicals	600		100	
			Purchase of Furniture and Instruments ..	250		250	
			Other Contingencies	3,450		3,022	
			Countersigned Contingencies	4,600	5,172	3,672	5,270
			Assistant Directors Veterinary Services.				
Contingencies—Charged.			*Rates and texes*	*70*	..	..	..
Contingencies—Voted.			Countersigned Contingencies ..	300	300	300	196
			Tour Charges	100	100	100	
			Contract Contingencies	2,300	2,300	1,800	2,084
			Total ..	2,700	2,700	2,200	2,280
			Total Superintendence ..	**89,928**	**89,578**	**66,000**	**74,848**
			Charged ..	*25,300*	*20,078*	*1,200*	*10,750*
			Voted ..	64,628	69,500	64,800	64,098
			(ii) Subordinate Establishment				
Pay of Establishment.	152	152	Veterinary Inspectors and Assistants 13 (130—200), 134 (60—120), 5 (125—140) and special pay 2 (25), 4 (10), 1 (15).	1,81,345	1,68,611	1,87,320	1,68,959
	9	9	Servants (11—15)	1,284		1,284	
			Temporary Establishment	..	..	1,480	
			Deduct—Probable savings	—12,143	..	—14,073	
			Emergency deduction from salaries ..	..	..	..	—2,398
			Total ..	1,70,486	1,68,611	1,76,006	1,66,561
			Carried over ..	1,70,486	1,68,611	1,76,006	1,66,56

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 41.—VETERINARY—(ii) SUBORDINATE ESTABLISHMENT, (iii) HOSPITALS AND DISPENSARIES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,70,486	1,68,611	1,76,006	1,66,561
			(ii) Subordinate Establishment				
Allowances, Honoraria, etc.			Travelling Allowance ..	43,000	45,200	40,200	40,570
			Dear District Allowance ..	90		90	
			Compensatory Allowance ..	259	909	659	339
			House Rent Allowance ..	..		160	
			Total ..	43,349	46,109	41,109	40,909
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes* ..	*40*	*40*	*40*	
			Other Contingencies ..	100	100	100	38
			Contract Contingencies ..	400	400	400	323
			Total ..	500	500	500	361
			Total Subordinate Establishment ..	**2,14,375**	**2,15,260**	**2,17,655**	**2,07,831**
			Charged ..	*40*	*40*	*40*	..
			Voted ..	2,14,335	2,15,220	2,17,615	2,07,831
			(iii) Hospitals and Dispensaries				
Pay of Establishment.	7	7	Servants 2 (20—45) 4 (11—15), 1 (11) ..	1,805	1,805	1,805	1,710
Allowances, Honoraria, etc.			Stipends and Scholarships ..	2,580	5,620	5,620	5,286
			Dear District Allowance ..	90	72	72	75
			Total ..	2,670	5,692	5,692	5,361
Contingencies ..			*Countersigned Contingencies.*				
			Medicines and Instruments ..	92,790	86,590	95,790	92,250
			Customs Duty on imported stores ..	..	..	..	23
			Other Contingencies ..	500		500	844
			Total ..	93,290	86,590	96,290	93,117
Grant-in-aid ..			Grant-in-aid to the Chikalda Veterinary Dispensary	75	75	75	75
			Total Hospitals and Dispensaries ..	97,840	94,162	**1,03,862**	1,00,263

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 41.—VETERINARY	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			(iv) Breeding Oprations				
			CATTLE-BREEDING AND DAIRY FARMS				
Pay of Officers—Voted.	..	1	Officer in charge Animal Husbandry ((200—750) ..	7,175	..	..	..
Pay of Establishment—	..	5	Farm Assistants and special pay 2 (80—250), 3 (50—150).	6,620	..	..	..
	..	2	Clerks (30—80) ..	1,505	..	..	..
	17	12	Servants 2 (20—50), 6 (15—1—25), 1 (15—1—20), 3 (11—15).	3,169	4,690	4,689	4,444
			Temporary establishment ..	550	..	..	..
			Total ..	11,844	4,690	4,689	4,444
Allowances, Honoraria, etc.			Travelling Allowance ..	1,465	95	100	51
			Dear District Allowance ..	198	248	248	242
			Total ..	1,663	343	348	293
Contingencies—Charged.			*Rates and Taxes* ..	..	*57*	*57*	..
Contingencies—Voted.			*Countersigned Contingencies.*				
			Pay of menials ..	16,111	27,391	27,286	27,398
			Feed and Care of Cattle ..	18,450	28,361	28,850	28,587
			Buildings and Fencings ..	3,580	5,375	5,300	5,901
			Purchase of stock ..	..	1,910	2,170	510
			Experiments and Implements ..	3,320	..	..	..
			Rents ..	1,152	1,152	1,152	1,189
			Premium to owners of selected and certified bulls..	3,000	3,800	3,800	3,794
			Other Contingencies ..	3,687	5,651	5,410	6,061
			Contract Contingencies.				
			Purchase of books and periodicals ..	10	..	..	..
			Contract Contingencies ..	365	270	250	280
			Total ..	49,675	73,910	74,218	73,720
			Total Breeding Operations ..	**70,357**	**79,000**	**79,312**	**78,457**
			Non-Voted ..	..	57	57	..
			Voted ..	70,357	78,943	79,255	78,457

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 41.—VETERINARY—(v) OTHER CHARGES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			(v) (a) Veterinary Research				
Pay of Officers ..		1	Investigating officers (400—500) ..	6,210	5,910	5,910	5,609
			Emergency deduction from salaries ..	..	..	..	−22
			Total ..	6,210	5,910	5,910	5,587
Pay of Establishment.		1	Clerk (30—80) ..	620	592	592	567
		1	Servant (13) ..				
			Total ..	620	592	592	567
Allowances, Honoraria, etc.			Travelling Allowance ..	2,452	2,500	2,500	2,330
			Dear District Allowance ..	18	8	18	..
			Total ..	2,470	2,508	2,518	2,330
			Countersigned Contingencies.				
Contingencies ..			Contingencies ..	200	160	400	169
			Total Veterinary Reearch ..	9,500	9,170	9,420	8,653
			(v) (b) Shceme for vaccination of cattle against rinderpest				
Pay of Establishment.	11	9	Veterinary Inspector and Assistants ..	10,000	8,760	8,760	9,872
	11	9	Servants ..		1,716	1,716	
			Emergency deduction from salaries ..	..	..	..	−18
			Total ..	10,000	10,476	10,476	9,854
Allowances, Honoraria, etc.			Travelling Allowance ..	3,000	3,000	5,000	2,670
			Countersigned Contingencies				
Contingencies ..			Contingencies ..	1,000	1,354	1,104	1,390
			Total Scheme for vaccination of cattle against rinderpest.	14,000	14,830	16,580	13,914

Demand No. 17 ~~71~~

42.—CO-OPERATIVE CREDIT

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38. Charged. Rs.	Budget Estimate, 1937-38. Voted. Rs.	Revised Estimate, 1936-37. Charged. Rs.	Revised Estimate, 1936-37. Voted. Rs.	Budget Estimate, 1936-37. Charged. Rs.	Budget Estimate, 1936-37. Voted. Rs.	Accounts, 1935-36. Charged. Rs.	Accounts, 1935-36. Voted. Rs.
(i)	**Direction** ..	*41,650*	**1,87,329**	*41,722*	**1,77,310**	*40,915*	**1,73,532**	*38,304*	**1,62,068**
	Grants-in-aid ..	..	**27,532**	..	**24,000**	..	**24,000**	..	**24,000**
(ii)	**Provincial Village Panchayat Officer.**	..	**12,489**	..	**11,968**	..	**11,985**	..	**7,837**
	Scheme for co-operative training and education financed by the Government of India rural development grant.	..	**14,000**	..	..	..	..	..	..
	Losses ..	..	..	..	..	..	..	..	**1**
	Total ..	*41,650*	**2,41,350**	*41,722*	**2,13,278**	*40,915*	**2,09,517**	*38,304*	**1,93,906**
		2,83,000		**2,55,000**		**2,50,432**		**2,32,210**	

Units of appropriation.	Numbers. 1936-37.	Numbers. 1937-38.	DETAILED ACCOUNT No. 42.—CO-OPERATIVE CREDIT	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts, 1935-36. Rs.
			(i) Direction				
Pay of Officers—Charged.	1	1	**Registrar (1,150—2,500) and special pay (150)* ..	*14,200*	*14,600*	*14,600*	
	1	1	*Deputy Registrar (1,000—2,250) and special pay (150).*	*23,800*	*23,407*	*22,600*	*35,255*
			Emergency deduction from salaries ..			..	
			Total ..	*38,000*	*38,007*	*37,200*	*35,255*
Pay of Officers—Voted.	1	1	Deputy Registrar 1 (250—850) and special pay (100).	9,113	8,724	8,730	
	4	5	Assistant Registrars 4 (250—25—600), 1 (150—500) and leave salary.	19,360	17,091	17,915	23,836
			Emergency deduction from salaries ..	..	..	..	
			Total ..	28,473	25,815	26,645	23,836
Pay of Establishment.	67	67	Clerks and Auditors 2 (175—275), 1 (175), 3 (160—250), 1 (125—10—175), 25 (80—150), 8 (50—100), 8 (30—80), 1 (200—300), 3 (85—150), 14 (70—120), 1 (80—5—150).	95,396	94,019	93,166	
	63	63	Servants 60 (11—15), 2 (15—20), 1 (10—12) ..	9,195	9,186	9,186	1,00,085
			Temporary Establishment ..	14,473	7,131	6,846	
			Emergency deduction from salaries ..	..	..	..	
			Total ..	1,19,064	1,10,336	1,09,198	1,00,085
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*3,600*	*3,519*	*3,600*	*3,049*
			Carried over ..	1,89,137	1,77,677	1,76,643	1,62,225

*Half the pay is debited to this head of account and the other half to the head Industries.

Units of appropriation	Numbers 1936-37	Numbers 1937-38	42.—CO-OPERATIVE CREDIT—(i) DIRECTION—(ii) PROVINCIAL VILLAGE PANCHAYAT OFFICER	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,89,137	1,77,677	1,76,643	1,62,225
			(i) Direction				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	22,460	22,500	20,000	19,549
			Dear District Allowance ..	839	1,274	804	733
			Total ..	23,299	23,774	20,804	20,282
Contingencies—Charged.			*Rates and taxes* ..	*50*	*196*	*115*	..
Contingencies—Voted.			Purchase of books and periodicals ..	1,105	1,500	2,000	651
			Furniture and Instruments ..	800	1,300	800	545
			Purchase and repair of tents ..	100	100	100	59
			Tour charges ..	5,000	5,500	5,000	5,162
			Section writing charges ..	500	376	500	..
			Rents	80	174	150	..
			Other Contingencies ..	8,908	8,335	8,335	11,448
			Total ..	16,493	17,385	16,885	17,865
			Total Direction ..	**2,28,979**	**2,19,032**	**2,14,447**	**2,00,372**
			Non-voted ..	*41,650*	*41,722*	*40,915*	*38,304*
			Voted ..	1,87,329	1,77,310	1,73,532	1,62,068
			(ii) Provincial Village Panchayat Officer				
Pay of Officers..	1	1	Village Panchayat Officer 1 (250—850) ..	9,061	8,570	8,581	5,105
			Emergency deduction from salaries ..	..	..	..	—56
			Total ..	9,061	8,570	8,581	5,049
Pay of Establishment.	1	1	Clerk 1 (30—50)	414	390	390	624
	2	2	Servants (11—15)	264	262	264	
			Total ..	678	652	654	624
Allowances, Honoraria, etc.			Travelling Allowance	2,400	2,396	2,400	1,379
Contingencies ..			Countersigned Contingencies	350	350	350	785
			Total Provincial Village Panchayat Officer ..	**12,489**	**11,968**	**11,985**	**7,837**

Demand No. 18† **43.—INDUSTRIES**

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts 1935-36	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43-A	Direction ..	*13,304*	27,796	*13,704*	28,096	*13,704*	28,137	*13,050*	26,604
43-B	Industrial Education ..	*1,932*	2,03,768	*2,264*	1,94,236	*1,996*	2,02,341	..	1,87,819
43-C	Industrial Development	*30*	53,170	*30*	48,670	*30*	60,180	..	39,778
	Works ..	..	..	..	..	..	..	..	8,214
	Charges in England ..	..	..	..	..	..	..	..	..
	Total ..	*15,266*	2,84,734	*15,998*	2,71,002	*15,730*	2,90,658	*13,050*	2,62,415
		3,00,000		2,87,000		3,06,388		2,75,465	

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 43-A.—INDUSTRIES	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			(i) Direction				
Pay of Officers—Charged.	*1	*1	*Director of Industries (1,150—2,500)* ..	*12,400*	*12,800*	*12,800*	*12,200*
			Emergency deduction from salaries ..	..	..	..	*−50*
			Total ..	*12,400*	*12,800*	*12,800*	*12,150*
Pay of Establishment.	1	1	Commercial Agent (100—200) ..	1,483	1,423	1,423	19,954
	11	11	Clerks 1 (250—400), 1 (100—200), 3 (50—175), 6 (30—80)	18,352	17,900	17,979	
	8	8	Servants 1 (19—35), 1 (15—20), 5 (11—15), 1 (10)	1,467	1,460	1,457	
			Temporary establishment ..	300	464	390	
			Emergency deduction from salaries ..	..	..	..	−66
			Total ..	21,602	21,247	21,249	19,888
			Carried over ..	34,002	34,047	34,049	32,038

*One half of the pay is debited to this head and the other half to the head "42.—Co-operative Credit".
†The demand for '36.—Scientific Departments" on page 104 is included in this demand.

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 43-A.—INDUSTRIES—concld.	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	34,002	34,047	34,049	32,038
			DIRECTION				
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*900*	*900*	*900*	*900*
Allowances Honoraria, etc.—Voted.			Travelling Allowance ..	1,700	1,867	2,500	1,654
			Dear District Allowance ..	248	217	252	378
			Hill Allowance ..	150	145	140	
			Total ..	2,098	2,229	2,892	2,032
Contingencies—Charged. Contingencies ..			*Rates and Taxes* ..	*4*	*4*	*4*	
Voted ..			Purchase of Books and Periodicals ..	500	400	400	
			Purchase of Furniture and Instruments ..	300	500	300	4,684
			Tour charges ..	300	300	300	
			Other Contingencies ..	2,996	3,420	2,996	
			Losses	..	..	..	
			Total ..	4,096	4,620	3,996	4,684
			Total Direction ..	41,100	41,800	41,841	39,654
			Charged ..	*13,304*	*13,704*	*13,704*	*13,050*
			Voted ..	27,796	28,096	28,137	26,604
			DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION				
			(1) Reformatory School, Jubbulpore				
Pay of Officers ..	1	1	Superintendent (300—20—600)	6,988	6,738	6,738	6,508
			Emergency deduction from salaries ..	..	..	..	—27
				6,988	6,738	6,738	6,481
Pay of Establishment.	4	4	Masters 3 (20—1—35), 1 (40—2--50) ..	1,815	1,803	1,803	
	2	2	Clerks 1 (30—80), 1 (30—65)	1,763	1,733	1,733	6,249
	14	14	Warders and Supervisor 2 (20--30), 8 (30—45) 4 (15—19).	3,956	3,456	3,456	
			Emergency deduction from salaries ..	..	..	..	—7
			Total ..	7,534	6,992	6,992	6,242
Allowances, Honoraria, etc.			Rewards to trade masters	50	50	50	201
			Compensatory allowance to Medical Assistant and hospital servants.	180	180	180	
			Total ..	230	230	230	201
			Carried over ..	14,752	13,960	13,960	12,924

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	14,752	13,960	13,960	12,924
			REFORMATORY SCHOOL, JUBBULPORE				
Contingencies—Charged.			*Countersigned Contingencies.*				
			Rates and Taxes ..	*400*	*600*	*400*	7,188
Contingencies .. *Voted.*			Allowance to Non-Government religious teacher and hospital servant.	360	360	360	
			Rewards to Reformatory School boys ..	400	400	400	
			Dietary charges	3,100	3,400	2,900	
			Hospital charges	250	250	250	
			Clothing and bedding	1,000	1,400	1,000	
			Sanitation charges	100	100	100	
			Charges for moving school boys ..	100	100	100	
			Extraordinary charges for live-stock, tools and plant	100	25	25	
			Other Contingencies	1,600	1,205	1,205	
			Contract Contingencies.				
			Contract Contingencies	130	200	200	111
			Total ..	7,140	7,440	6,540	7,299
			Total Reformatory School ..	22,292	22,000	20,900	20,223
			MANUFACTURES				
Pay of Establishment.	4	4	Manufacturing Establishment 3 (45—100), 1 (20--25).	3,650	3,595	3,595	3,475
			Emergency deduction from salaries ..	..	..	..	−13
			Total ..	3,650	3,595	3,595	3,462
Contingencies ..			*Countersigned Contingencies.*				
			Material and equipment .. .. / Other Countersigned Contingencies ..	1,053	1,100	1,100	998
			Contract Contingencies.				
			Contract Contingencies	5	5	5	5
			Total ..	1,058	1,105	1,105	1,003
			Total Manufactures ..	4,708	4,700	4,700	4,465
			Grand Total Reformatory School ..	**27,000**	**26,700**	**25,600**	**24,688**
			Charged ..	*400*	*600*	*400*	..
			Voted ..	26,600	26,100	25,200	24,688

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*contd.*	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
			(ii) Schools of Handicrafts				
Pay of Officers..	1	1	Head Master and Inspector of Industrial Schools (600—30—750).	9,000	9,000	9,000	9,000
			Emergency deduction from salaries ..	..	..	..	—37
			Total ..	9,000	9,000	9,000	8,963
Pay of Establishment.	41	50	Masters and Instructors 2 (250—350), 1 (150—10—250), 1 (100—10—200), 1 (150), 1 (45), 35 (25—45—100), 1 (30), 8 (50).	48,442	45,405	48,160	} 52,555
	9	9	Clerks, Storekeepers, etc., 1 (80—125), 6 (30—80), 2 (30—65).	7,818	8,076	7,663	
	7	9	Servants (11—15) ..	1,264	1,020	1,020	
			Emergency deduction from salaries ..	..	..	..	—199
			Total ..	57,524	54,501	56,843	52,356
Allowances, Honoraria, etc.			Travelling Allowance ..	1,700	2,195	1,700	1,648
			House-rent and other Allowances ..	1,034	928	1,002	} 1,219
			Dear District Allowance ..	334	347	344	
			Total ..	3,068	3,470	3,046	2,867
			Countersigned Contingencies.				
Contingencis—Charged.			*Rates and Taxes* ..	*1,532*	*1,664*	*1,596*	..
Contingencies—Voted.			Material and Equipment ..	24,500	27,250	27,250	} 37,044
			Petty Construction and Repairs ..	850	350	350	
			Other Contingencies ..	14,948	11,115	11,673	
			Contract Contingencies.				
			Purchase of Books .. }	1,700	1,640	1,700	1,661
			Other Contingencies .. }				
			Total ..	41,998	40,355	40,973	38,705
Scholarships ..			Scholarships ..	40,838	39,210	43,249	41,921
			Total School of Handicrafts ..	1,53,960	1,48,200	1,54,707	1,44,812
			Charged ..	*1,532*	*1,664*	*1,596*	..
			Voted ..	1,52,428	1,46,536	1,53,111	1,44,812

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			(iii) Grants-in-aid and Scholarships				
Grants-in-aid and Scholarships.			Industrial Scholarships tenable at the Indian Institute of Science, Bangalore.	4,800	3,882	5,120	
			Grants-in-aid to the Bera Technical Institute, Amraoti.	8,240	8,240	8,240	
			Industrial Scholarships tenable at the School of Mining and Geology, Dhanbad.	2,160	1,680	1,680	
			Industrial Scholarships tenable at the Victoria Jubilee Technical Institute, Bombay, and contribution to the Institute.	7,090	6,132	6,470	18,319
			Annual Subsidy to the Indian Institute of Science, Bangalore.	1,500	1,500	1,500	
			Stipends to apprentices of the Leather Tanning School.	950	166	1,020	
			Total Grants-in-aid and Scholarships ..	24,740	21,600	24,030	18,319
			Total Industrial Education ..	2,05,700	1,96,500	2,04,337	1,87,819
			Charged ..	*1,932*	*2,264*	*1,996*	..
			Voted ..	2,03,768	1,94,236	2,02,341	1,87,819
			DETAILED ACCOUNT No. 43-C.—INDUSTRIES—INDUSTRIAL DEVELOPMENT				
			Textile Expert and Development of Handloom Weaving Industry				
			(a) *Textile Expert.*				
Pay of Officers ..	1	1	Textile Expert (350—500) ..	5,133	5,100	5,100	466
Pay of Establishment.	3	3	Instructors 1 (120—200), 2 (35—100) ..	4,338	4,176	4,246	
	1	1	Clerk (80—125)	1,500	1,809	1,500	6,017
	3	3	Servants (11—15)	468	462	468	
			Temporary establishment	8,227	8,024	8,167	6,988
			Emergency deduction from salaries ..		..	..	—26
			Total ..	14,533	14,471	14,381	12,979
			Carried over ..	19,666	19,571	19,481	13,445

Units of appropriation	DETAILED ACCOUNT No. 43-C.—INDUSTRIES—INDUSTRIAL DEVELOPMENT—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	19,666	19,571	19,481	13,445
	(*a*) *Textile Expert.*				
Allowances, Honoraria, etc.	Travelling Allowance	3,000	3,000	3,000	2,878
	Dear District Allowance	54	54	54	51
	Total ..	3,054	3,054	3,054	2,929
	Countersigned Contingencies				
Contingencies—Charged.	*Rates and Taxes*	*30*	*30*	*30*	..
Contingencies—Voted.	Material and Equipment	3,500	3,263	3,500	5,309
	Tour charges	100	100	100	
	Specimens and Prizes at Fairs	500	557	300	
	Furniture and Apparatus	200	300	150	
	Other Contingencies	1,250	875	1,145	
	Contract Contingencies.				
	Contract Contingencies	500	550	450	550
	Total ..	6,050	5,645	5,645	5,859
	Total Textile Expert ..	28,800	28,300	28,210	22,233
	(*b*) *Development of Handloom Weaving Industry.*				
Grants-in-aid, etc...	Loans for working capital	12,200	7,700	16,000	7,615
	Grants-in-aid to Weavers' Co-operative Society ..	12,200	12,700	16,000	9,930
	Total—Development of Handloom Weaving Industry ..	24,400	20,400	32,000	17,545
	Total—Industrial Development ..	53,200	48,700	60,210	39,778
	Charged ..	*30*	*30*	*30*	..
	Voted ..	53,170	48,670	60,180	39,778

Demand No. 19 47.—MISCELLANEOUS DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
		Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Labour and Emigration								
47-A	**Inspector of Factories ..**	..	**22,106**	..	**22,490**	..	**23,310**	*1,995*	**17,322**
	Inspection and Tests ..	..	..	..	..	..	..	..	..
47-B	**Inspector of Steam Boilers.**	..	**54,016**	..	**52,257**	..	**50,189**	*16,286*	**41,611**
47-C	**Electric Inspector ..**	*16,415*	**16,713**	*18,514*	**15,319**	*16,375*	**14,334**	*18,226*	**17,045**
	Inspection of Motor Vehicles*.	..	..	..	..	..	..	..	..
47-D	**Miscellaneous ..**	*300*	**1,450**	..	**500**	..	**500**	..	**500**
47-E	**Charges in England ..**	..	..	*4,920*	..	*4,920*	..	*798*	**4,789**
	Total ..	**16,715**	**[illegible] 5**	**23,434**	**90,566**	*21,295*	**88,333**	*37,305*	**81,267**
		1,11,000		**1,14,000**		**1,09,628**		**1,18,572**	

*Provision on account of Inspection of Motor Vehicles has been transferred to the new major head "12.—Taxes on account of Motor Vehicles Taxation Act".

Units of appropriation	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNTS No. 47-A.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	..	..	*Chief Inspector of Factories*	..	..	..	*1,728
			Emergency deduction from salaries	..	..	..	*−3*
			Total ..	..	..	..	*1,715*
Pay of officers—Voted.	1	1	Chief Inspector of Factories (650—25—800) ..	..	500	1,320	11,166
	2	2	Junior Inspectors (450—25—600).. ..	14,400	14,400	14,400	
			Emergency deduction from salaries ..	..	..	..	−33
			Total ..	14,400	14,900	15,720	11,133
Pay of Establishment.	3	3	Clerks 1 (80—125), 2 (30—80)	3,084	3,030	3,030	3,361
	3	3	Servants (11— 15)	432	420	420	
			Emergency deduction from salaries ..	..	..	..	−10
			Total ..	3,516	3,450	3,450	3,351
			Carried over ..	17,916	18,350	19,170	16,199

* Represents special pay to Chief Inspector of Boilers for doing the work of the Chief Inspector of Factories.

Units of appropriation.	Numbers 1936-37	Numbers 1937-38	DETAILED ACCOUNT NO. 47-A—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	17,916	18,350	19,170	16,199
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	..	..	..	*280*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	3,600	3,600	3,600	2,233
			Dear District Allowance	90	90	90	90
			Total ..	3,690	3,690	3,690	2,323
Contingencies ..			Other Contingencies	100	100	100	515
			Other Contract Contingencies	400	350	350	
			Total ..	500	450	450	515
			Total Inspector of Factories ..	22,106	22,490	23,310	19,317
			Non-voted ..	..	..	..	*1,995*
			Voted ..	22,106	22,490	23,310	17,322
			DETAILED ACCOUNT NO. 47-B.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS				
Pay of Officers—Charged.	..	1	*Chief Inspector of Steam Boilers*	..	..	..	*16,076*
			Emergency deduction from salaries	..	..	..	*—70*
			Total ..	..	..	..	*16,006*
Pay of officers—Voted.	..	1	Chief Inspector of Steam Boilers (800—1,200) ..	96,26	35,000	7,800	26,684
	4	4	Junior Inspectors (400—10—600).. ..	27,067		25,287	
			Emergency deduction from salaries ..			..	—128
			Total ..	36,693	35,000	33,087	26,556
Aay of Establish-Pment.	5	5	Clerks 1 (150—10—200), 1 (80—5—125), 3 (30—80)	6,600	7,200	6,400	7,440
	8	8	Servants (11—15)	1,125	1,100	1,104	
			Emergency deduction from salaries ..			..	—22
			Total ..	7,725	8,300	7,504	7,418
llowances, AHonoraria, etc.—Charged.			*Travelling Allowance* ..	..	..	..	*280*
llowances, Honoraria, etc.—Voted.			Travelling Allowance ..	5,700	5,100	5,700	4,458
			Dear District Allowance ..	198	198	198	1,389
			Fees to Assessors ..	..	..	..	
			Fees to Examiners ..	600	600	600	
			Allowance for inspection of boilers on holidays ..	600	600	600	
			Total ..	7,098	6, 498	7,098	5,847
			Carried over ..	51,516	49,798	47,689	56,107

Units of appropriation	Numbers. 1936-37	1937-38	DETAILED ACCOUNT No. 47-B.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS —concld.	Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	51,516	49,798	47,689	56,107
Contingencies ..			Fees to Examiners ..	825	825	825	1,790
			Furniture and instruments ..	125	75	75	
			Tour charges ..	250	250	250	
			Books and periodicals ..	100	100	100	
			Examination arrangements ..	350	359	400	
			Other Contingencies ..	850	850	850	
			Total ..	2,500	2,459	2,500	1,790
			Total Inspector of Steam Boilers ..	54,016	52,257	50,189	57,897
			Non-voted ..	..	..	..	*16,286*
			Voted ..	54,016	52,257	50,189	41,611
			DETAILED ACCOUNT No. 47-C.—MISCELLANEOUS DEPARTMENTS—ELECTRIC INSPECTOR				
Pay of Officers—Charged.	1	1	*Electric Adviser to Government (800—50—1,200)*	*14,400*	*16,200*	*14,550*	*16,200*
	..	1	*Emergency deduction from salaries*	..	..	..	*—68*
			Total ..	*14,400*	*16,200*	*14,550*	*16,132*
Pay of Officers—Voted.			Assistant Electric Inspector ..	4,965	..	..	..
Pay of Establishment.	1	..	Electric Superviser (250—15—475) ..	..	5,385	4,835	9,299
	4	5	Clerks 1 (75—5—100), 4 (30—80) ..	4,173	3,717	3,717	
	4	4	Servants 4 (11—15)	660	670	660	
			Temporary establishment	2,135	1,951	2,025	1,200
			Emergency deduction from salaries ..	..	..	..	—35
			Total ..	6,968	11,723	11,237	10,464
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*2,000*	*2,300*	*1,800*	*2,094*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,700	1,800	1,300	1,719
			Dear District Allowance	143	126	126	126
			Total ..	1,843	1,926	1,426	1,845
			Carried over ..	30,176	32,149	29,013	30,535

Units of appropriation.	Numbers. 1937-38.	Numbers. 1936-37.	DETAILED ACCOUNT NO. 47-C—MISCELLANEOUS DEPARTMENTS—ELECTRIC INSPECTOR—*concld.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	30,176	32,149	29,013	30,535
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and taxes* ..	*15*	*14*	*25*	
Contingencies—Voted.			Furniture and Apparatus	1,368	71	72	3,649
			Tour charges	30	30	30	
			Other Contingencies	339	369	369	
			Contract Contingencies.				
			Purchase of books and periodicals ..	1,200	1,200	1,200	1,087
			Other Contract Contingencies				
			Total ..	2,937	1,670	1,671	4,736
			Total Electric Inspector	33,128	33,833	30,709	35,271
			Charged ..	*16,415*	*18,514*	*16,375*	*18,226*
			Voted ..	16,713	15,319	14,334	17,045
			DETAILED ACCOUNT NO. 47-D—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS				
			(i) EXAMINATIONS ..	500	500	500	500
			(ii) ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.				
[P]ay of officers—Charged.			*Special pay* ..	*300*	..	..	..
Pay of Establishments.	2		Clerks and Servants ..	732	..	..	..
Allowances, Honoraria, etc.			Dear District Allowance	18	..	..	..
Contingencies ..			Contingencies	200	..	..	..
			Total—Administration of Indian Partnership Act ..	1,250	..	..	..
			Total —Miscellaneous ..	1,750	500	500	500
			Charged ..	*300*	..	..	..
			Voted ..	1,450	500	500	500

DETAILED ACCOUNT NO. 47-E—MISCELLANEOUS DEPARTMENTS—CHARGES IN ENGLAND	Budget estimate, 1937-38		Revised estimate, 1936-37		Budget estimate, 1936-37		Accounts, 1935-36	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
Leave and deputation salaries ..	..	..	*4920*	..	*4,920*	..	*802*	4,814
Loss or Gain by Exchange ..	..	..	..	..	..	..	*−4*	−25
Total ..	..	..	*4,920*	..	*4,920*	..	*798*	4,789

Demand No. 20 ***50.—CIVIL WORKS**

SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged.	Voted	Charged.	Voted	Charged.	Voted	Charged.	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Public Works Department.								
Original Works—								
(*a*) **Buildings** ..	*500*	6,45,000	..	5,42,200	..	2,64,950	*11,647*	2,69,792
(*b*) **Communications—**								
(i) **Financed from ordinary Revenue.**	..	50,000	..	34,330	..	10,000	..	52,217
(ii) **Financed from the Central Road Fund.**	..	5,81,300	..	6,63,400	..	9,04,450	..	7,80,825
(*c*) **Miscellaneous** ..	..	3,500	..	3,500	..	3,500	..	834
Repairs— ..								
(i) **Financed from ordinary Revenue.**	*20,000*	25,36,500	*17,068*	25,73,232	*23,800*	26,41,875	*33,127*	27,00,115
(ii) **Financed from the Central Road Fund.**	..	50,000	..	..	..	..	..	..
Establishment ..	*2,41,500*	10,43,500	*2,48,600*	10,68,400	*2,51,400*	10,80,600	*2,75,877*	11,05,716
Tools and Plant—								
(i) **From ordinary Revenue**	..	1,48,000	..	1,53,200	..	1,56,020	..	1,77,485
(ii) **From the Central Road Fund.**	..	20,000	..	1,68,100	..	1,50,000	..	..
Grants-in-aid—								
(i) **From ordinary revenue**	..	2,700	..	5,100	..	2,400	..	8,219
(ii) **From the Central Road Fund.**	..	..	..	13,400	..	17,115	..	35,917
Suspense ..	..	—5,000	..	3,900	..	—5,000	..	—23,112
Reserve ..	..	2,09,500	..	..	..	1,25,000	..	..
Regrant of Lapses ..	..	50,000	..	..	..	..	..	..
Deduct—**Probable Savings** ..	..	—71,000	..	..	..	..	..	..
Total ..	*2,62,000*	52,64,000	*2,65,668*	52,28,762	*2,75,200*	53,50,910	*3,20,651*	51,08,008
Carried over ..	*2,62,000*	52,64,000	*2,65,668*	52,28,762	*2,75,200*	53,50,910	*3,20,651*	51,08,008

*Further details are given in the Civil Works Budget, printed separately.

*50.—CIVIL WORKS—*concld.*

SUMMARY	Budget Estimate, 1937-38 Charged Rs.	Budget Estimate, 1937-38 Voted Rs.	Revised Estimate, 1936-37 Charged Rs.	Revised Estimate, 1936-37 Voted Rs.	Budget Estimate, 1936-37 Charged Rs.	Budget Estimate, 1936-37 Voted. Rs.	Accounts, 1935-36 Charged. Rs.	Accounts, 1935-36 Voted Rs.
Brought forward ..	*2,62,000*	52,64,000	*2,65,668*	52,28,762	*2,75,200*	53,50,910	*3,20,651*	51,08,008
Through the Agency of Local Bodies.								
Original Works—								
(*a*) Buildings ..	..	..	..	9,200	..	..	..	21,224
(*b*) Communications ..	..	..	..	..	..	..	..	..
(i) Financed from ordinary Revenue	..	..	..	570	..	..	..	981
(ii) Financed from the Central Road Fund.	..	..	..	..	..	..	..	..
(*c*) Miscellaneous ..	..	..	..	..	..	..	..	..
Repairs ..	..	7,85,000	..	7,34,500	..	7,73,060	..	7,76,171
Tools and Plant ..	..	..	..	300	..	..	..	657
Total ..	..	7,85,000	..	7,44,570	..	7,73,060	..	7,99,033
Grand Total ..	*2,62,000*	60,49,000	*2,65,668*	59,73,332	*2,75,200*	61,23,970	*3,20,651*	59,07,041
Deduct—Establishment charges for which a separate demand is made.	*—2,41,500*	—10,43,500	*—2,48,600*	—10,68,400	*—2,51,400*	—10,80,600	*—2,75,877*	—11,05,716
Net Total ..	*20,500*	50,05,500	*17,068*	49,04,932	*23,800*	50,43,370	*44,774*	48,01,325
	50,26,000		49,22,000		50,67,170		48,46,099	

Demand No. 21

54.—FAMINE RELIEF

A.—Famine Relief ..	..	3,700	..	5,000	..	2,500	..	206

*Further details are given in the Civil Works Budget, printed separately.

Demand No. 22 55.—SUPERANNUATION ALLOWANCES AND PENSIONS

SUMMARY	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1936-37. Rs.	Budget Estimate, 1936-37. Rs.	Accounts 1935-36. Rs.
Charged.				
1. *Superannuation and Retired Allowances—*				
(*a*) *Contribution in respect of Pensions charged on the revenues of the Federation.*	*11,89,000*	..	..	..
(*b*) *Payable to Pensioners*	..	*90,015*	*85,000*	*90,177*
2. *Equated payments of commuted value pensions*	..	*1,26,300*	*1,29,850*	*1,16,906*
3. *Compassionate allowance*	..	*2,300*	*2,700*	*4,475*
4. *Gratuities (ordinary)*	..	*2,700*	..	..
5. *Donations to Provident Fund*	..	*1,350*	*1,350*	*1,350*
6. *Convenanted Civil Service Pensions*	..	*24,600*	*24,600*	*25,958*
7. *Contributions to the I. C. S. Family Pension Fund*	..	..	..	..
8. *Charges in England*	..	*10,10,700*	*10,37,360*	*9,38,977*
9. *Loss or gain by exchange*	..	*—5,265*	..	..
10. *Deduct——Pensionery charges transferred to Irrigation*	*—7,400*	*—7,500*	*—7,000*	*—5,309*
Total ..	*11,81,600*	*12,45,200*	*12,73,860*	*11,72,534*
Voted.				
1 Superannuation and Retired Allowances—				
(*a*) Payable to Pensioners	24,00,000	23,40,203	22,90,000	22,52,795
(*b*) Payable to other Governments	600	600	600	651
2. Equated payments of commuted value of pensions	3,63,000	7,85,400	7,87,000	7,42,935
3. Compassionate allowance	12,000	12,000	13,000	10,254
4. Gratuities—				
(*a*) Ordinary	18,000	18,000	15,000	15,480
(*b*) From compassionate fund	6,000	6,000	4,000	3,469
5. Donations to Provident Fund	21,500	2,550	..	..
6. Charges in England	64,000	68,000	71,000	64,307
7. Loss or gain by exchange	..	—353	..	..
8. *Deduct*—Actual amount of pension recovered from other Governments ..	—100	—100	—100	—58
9. *Deduct*—Pensionary charges transferred to Irrigation	—28,600	—32,500	—31,000	—36,366
Total ..	28,56,400	31,99,800	31,49,500	30,53,467
Grand Total ..	40,38,000	44,45,000	44,23,360	42,26,001

Demand No. 23 56.—STATIONERY AND PRINTING

Detailed Account No.	SUMMARY	Budget Estimate, 1937-38 Rs.	Revised Estimate, 1936-37 Rs.	Budget Estimate, 1936-37 Rs.	Accounts, 1935-36 Rs.
	I.—STATIONERY				
	Stationery supplied from Central Stores ..	1,98,880	2,08,780	2,00,555	2,06,057
	Purchase of plain paper to be used with stamps ..	1,614	1,406	1,406	1,265
	II.—PRINTING				
	GOVERNMENT PRESSES				
56-A ..	(1) Secretariat Press ..	2,49,132	2,53,287	2,60,713	2,48,093
56-B ..	(2) Jail Press ..	48,334	48,832	44,191	49,114
	Printing at Private Presses ..	1,000	74,255	74,255	224
56-C ..	Charges in England ..	8,040	7,440	7,480	10,695
	Total ..	5,07,000	5,94,000	5,88,600	5,15,448

DETAILED ACCOUNT NO. 56-A.—STATIONERY AND PRINTING—GOVERNMENT PRESSES

(i) Secretariat Press

Units of appropriation	Numbers 1936-37	Numbers 1937-38		Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
			ADMINISTRATION				
Pay of Officers ..	1	1	Superintendent (850—50—1,250) ..	13,782	13,181	13,182	13,942
	1	1	Deputy Superintendent (300—10—400) ..	3,770	3,650	3,650	
			Emergency deduction from salaries ..	..	..	..	−50
			Total ..	17,552	16,831	16,832	13,892
			PERMANENT ESTABLISHMENT				
			OPERATIVES				
Pay of Establishment.	24	24	Salaried Establishment (16—100) ..	13,900	13,000	13,380	81,224
			Piecework ..	70,000	72,000	65,000	
			BRANCH SUPERVISION				
	13	13	Salaried Establishment (40—250) ..	17,000	16,000	16,000	16,109
			AUXILIARY				
	30	30	Salaried Establishment (16—175) ..	10,500	9,000	10,500	10,070
			READING BRANCH				
	28	28	Readers (40—350) ..	30,000	31,000	33,000	34,123
			STANDING FORMES				
	2	2	Salaried (Permanent) (25—75) ..	1,250	1,120	1,120	1,027
			ALL OTHER ESTABLISHMENTS				
	37	37	Salaried Establishmenst (5—250)..	29,000	30,000	29,000	30,919
			Emergency deduction from salaries ..	..	..	..	−538
			Carried over ..	1,71,650	1,72,120	1,68,000	1,72,934

Units of appropriation.	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 56-A.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,71,650	1,72,120	1,68,000	1,72,934
			(1) Secretariat Press—*contd.*				
			TEMPORARY ESTABLISHMENT				
			OPERATIVES				
Pay of Establishment.	2	2	Salaried Establishment	988	1,630	1,100	10,076
			Piecework	10,000	13,000	13,000	
			AUXILIARY				
	17	17	Salaried Establishment	3,168	3,530	3,264	3,072
			ALL OTHER ESTABLISHMENTS				
	4	4	Salaried Establishment	2,700	3,788	2,600	2,473
			Emergency deduction from salaries ..	..	..	..	−10
			Deduct—Probable savings	−1,916	..	−7,760	..
			Total ..	1,86,590	1,94,068	1,80,204	1,88,545
Allowances, Honoraria, etc.			Travelling Allowance	144	267	144	191
			House-rent allowance	30	26	36	..
			Allowance for compiling Gazette Index ..	200	200	200	200
			Overtime Allowance	1,262	3,000	1,230	1,283
			Dear District Allowance	378	450	450	374
			Compensatory Allowance	240	240	240	240
			Total ..	2,254	4,183	2,300	2,288
Contingencies ..			Other Contingencies	15,000	15,400	15,000	14,516
			Additions to plant and machinery.. ..	1,000	1,000	1,000	1,005
			Supplies and Services	12,000	12,000	10,000	12,367
			Stores	10,000	10,000	9,000	8,325
			Customs Duty on Imported Stores ..	350	350	250	312
			Total ..	38,350	38,750	35,250	36,525
Depreciation Fund.			Provision for depreciation for payment into Depreciation Fund.	..	..	..	1,127
			Renewals and replacements from Depreciation Fund	1,000	1,100	1,000	143
			Deduct—Amount transferred from Depreciation Fund.	−13,000	−18,000	−18,000	−10,988
			Total ..	−12,000	−16,900	−17,000	−9,718
			Carried over ..	2,32,746	2,36,932	2,17,586	2,31,532

Units of appropriation.	Numbers. 1936-37	Numbers. 1937-38	DETAILED ACCOUNT No. 56-A.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,32,746	2,36,932	2,17,586	2,31,532
			(1) Secretariat Press—*concld.* *Book Depôt.*				
Pay of Establishment.	9	9	Clerks 1 (150—225), 2 (30—80), 6 (30—65) .. }	10,550	11,000	11,500	11,255
	13	13	Servants (11—35) .. .. }				
			Emergency deduction from salaries ..	..	..	..	−22
			Total ..	10,550	11,000	11,500	11,233
Allowances, Honoraria, etc.			Dear District Allowance	366	366	366	344
			Total Book Depôt ..	10,916	11,366	11,866	11,577
			Mechanical and Type-foundry Section.				
Pay of Establishment.	9	9	Operatives and Branch Supervision (16—150) ..	5,000	4,500	4,800	4,214
			Temporary salaried	..	..	.. }	691
			Temporary piecework	400	400	400 }	
			Emergency deduction from salaries ..	..	..	..	−9
			Total ..	5,400	4,900	5,200	4,896
Allowances, Honoraria, etc.			Overtime Allowance	34	57	25	52
			Dear District Allowance	36	32	36	36
			Total ..	70	89	61	88
			Total Mechanical, Section, etc. ..	5,470	4,989	5,261	4,984
			Provision for printing of new electoral rolls ..	..	..	26,000	..
			(i) Total Secretariat Press ..	**2,49,132**	**2,53,287**	**2,60,713**	**2,48,093**
			(2) Jail Press				
Pay of Establishment.	12	12	Operatives (25—60)	5,864	5,939	5,852	5,902
	7	7	Branch Supervision (30—125)	6,620	6,500	6,557	6,360
	1	1	Auxiliary (25—1—30)	360	409	360	360
	3	3	Readers (30—80)	2,315	2,131	2,265	2,189
	13	14	All other Establishment (11—175) ..	10,539	9,919	10,101	9,244
			Emergency deduction from salaries ..	..	..	..	−65
			Total ..	25,698	24,898	25,135	23,990
Allowances, Honoraria, etc.			Allowance to Superintendent	..	..	120	120
			Dear District Allowance	36	34	36	34
			Total ..	36	34	156	154
			Carried over ..	25,734	24,932	25,291	24,144

Units of appropriation	DETAILED ACCOUNT No. 56-A.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—concld.	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts 1935-36
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	25,734	24,932	25,291	24,144
	(ii) Jail Press—*concld.*				
Contingencies ..	*Countersigned Contingencies.*				
	Purchase of plant and furniture	600	600	600	401
	Stores and raw materials	7,000	7,000	7,000	6,959
	Customs Duty on Imported Stores	1,000	800	800	918
	Contract Contingencies	10,000	14,500	9,500	15,277
	Total ..	18,600	22,900	17,900	23,555
Depreciation ..	Provi sion for depreciation ..	8,000	7,000	7,000	8,238
	Renewals and replacements from Depreciation Fund	1,200	3,500	2,800	4,058
	Deduct—English cost of stores	−1,200	−3,500	−2,800	−4,058
	Deduct—Amount transferred from Depreciation Fund ..	−4,000	−6,000	−6,000	−6,823
	Total ..	4,000	1,000	1,000	1,415
	(ii) Total Jail Press ..	**48,334**	**48,832**	**44,191**	**49,114**
	Total Government Presses ..	**2,97,466**	**3,02,119**	**3,04,904**	**2,97,207**
	DETAILED ACCOUNT No. 56-C—STATIONERY AND PRINTING—CHARGES IN ENGLAND				
	Leave and deputation salaries ..	..	600	600	548
	Stores ..	8,040	6,880	6,880	10,200
	Loss or gain by exchange ..	..	−40	..	−53
	Total ..	8,040	7,440	7,480	10,695

Demand No. 24 57.—MISCELLANEOUS

Detailed Account No.	SUMMARY		Budget Estimate, 1937-38.	Revised Estimate, 1936-37.	Budget Estimate, 1936-37.	Accounts 1935-36.
			Rs.	Rs.	Rs.	Rs.
	Donations for charitable purposes	..	1,500	1,660	1,600	1,276
	Charges on account of European vagrants	..	200	200	200	148
	Special Commissions of Enquiry and Standing Committees		1,000	1,000	1,000	6,221
	Rewards for destruction of wild animals	..	700	700	1,085	169
	Charges for destruction of animals under the Prevention of Cruelty to Animals Act		50	25	85	..
57-A	Petty Establishments	..	65,316	71,421	62,750	66,959
	Irrecoverable Temporary Loans and advancess written off		2,000	2,000	2,000	4,625
	Rents	..	500	500	1,079	1,500
	Rates and taxes	..	..	*11,300*	*10,075*	*14,787*
57-B	Contribution to Local Bodies	..	7,33,377	6,12,800	6,09,840	6,30,686
	Contributions for the maintenance of Telegraph lines and Post offices.		6,363	7,300	6,000	6,849
	Contributions to the Posts and Telegraphs Department for the share foregone by it in respect of Foreign State telegrams.		300	100	300	..
57-C	Miscellaneous compensations	..	4,864	4,700	4,700	4,158
	Charges for anti-rabic treatment of indigent persons	..	60	25	60	3
	Subsidies for land communications	..	3,000	3,000	3,000	3,000
	Miscellaneous Durbar charges	..	286	180	280	84
	Miscellaneous and unforeseen charges	..	404	700	1,000	195
	Losses	..	..	1,309	..	1,829
	Charges in England—Books and Periodicals	..	80	80	80	58
	For rounding	..	..	..	−54	..
	Reduction by the Legislative Council	..	..	..	−1	..
	Total	..	8,20,000	7,19,000	7,05,079	7,42,547
	Charged	..	..	*11,300*	*10,075*	*14,787*
	Voted	..	8,20,000	7,07,700	6,95,004	7,27,760

Units of appropriation.	DETAILED ACCOUNT No. 57-A.—MISCELLANEOUS—PETTY ESTABLISHMENTS	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
		Rs.	Rs.	Rs.	Rs.
	Nazul Establishment.				
Pay of Establishment.	Pay of Establishment	43,835	46,421	43,601	42,738
	Emergency deduction from salaries	..	..	..	−37
	Total ..	43,835	46,421	43,601	42,701
Allowances, Honoraria, etc.	Travelling Allowance	6,135	6,200	5,200	6,142
	Dear District Allowance	1,573	13,000	1,476	14,102
	Commission to village officers for collection of Nazul revenue in Berar.	9,200		7,500	
	Total ..	16,908	19,200	14,176	20,244
	Contract Contingencies.				
Contingencies ..	Pay of menials	570	5,700	1,038	4,014
	Compensation for land taken up for Nazul and other purposes ..	..		..	
	Other Contingencies	3,878		3,605	
	Countersigned Contingencies.				
	Compensation for plague huts	125	100	125	..
	For rounding ..	..	..	+205	..
	Total ..	4,573	5,800	4,973	4,014
	Total Petty Establishment ..	65,316	71,421	62,750	66,959
	DETAILED ACCOUNT No. 57-B.—CONTRIBUTIONS TO LOCAL BODIES FOR GENERAL PURPOSES				
Contributions ..	General purposes grant ..	5,78,000	6,12,800	5,78,000	6,30,686
	Initial grants to village panchayats ..	3,500		4,000	
	Grants to district councils in Berar on account of 1 per cent abatement of land revenue.	1,00,000		..	
	Grant to the Nagpur Improvement Trust, equal to Government's share of nazul revenue.	20,137		..	
	Grants for upkeep of civil stations in Berar ..	16,640		16,640	
	Grants for repairs to plateau roads by the Pachmarhi municipality	9,000		9,000	
	Grant to Pauni municipality for Ghodaghat Ferry ..	600		600	
	Grant to the district council, Hoshangabad, for loss of income from ferries.	1,000		1,000	
	Grants to municipal committees, equal to fines realized under the Central Provinces Prevention of Adulteration Act.	600		600	
	Grants to the Nagpur and Jubbulpore Societies for the Prevention of Cruelty to Animals.	2,000		..	
	Grant to the Municipal Committee, Kamptee, for loss of octroi income.	1,900		..	
	Total ..	7,33,377	6,12,800	6,09,840	6,30,686
	DETAILED ACCOUNT No. 57-C.—MISCELLANEOUS—MISCELLANEOUS COMPENSATIONS				
Assignments and Compensations.	Maintenance of shrines and temples and other miscellaneous allowances to Burhanpur muafidars.	4,364	4,200	4,200	3,646
	Grants to certain jagirdars of the Chhindwara district for the withdrawal of the right to tax pilgrims.	500	500	500	512
	Total ..	4,864	4,700	4,700	4,158

65.—CAPITAL OUTLAY ON FORESTS

Summary.	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAILWAYS AND TRAMWAYS—								
Raipur Forest Tramway ..	..	−1,500	..	−851	..	−851	..	−2,620

Demand No. 25. 68.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE

Summary.	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Revised Estimate, 1936-37 Charged	Revised Estimate, 1936-37 Voted	Budget Estimate, 1936-37 Charged	Budget Estimate, 1936-37 Voted	Accounts, 1935-36 Charged	Accounts, 1935-36 Voted
A—IRRIGATION WORKS								
(2) Unproductive—								
Works { Works ..	..	30,366	..	31,632	..	26,839	..	47,980
Works { Losses on stock ..	..	..	..	..	..	..	..	..
Extraordinary replacements ..	..	..	..	..	..	..	..	..
Establishment ..	4,000	17,000	3,600	15,400	2,800	12,200	6,942	23,445
Tools and Plant ..	..	514	..	459	..	403	..	143
Suspense ..	..	..	..	..	..	..	..	..
Reserve ..	..	3,450	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	−5,325	..	−44,091	..	−33,124	..	−13,383
For rounding ..	..	−5	..	..	..	882	..	..
Total A.—Irrigation Works Unproductive.	4,000	46,000	3,600	3,400	2,800	7,200	6,942	58,185
Deduct—Amount of establishment charges for which a separate demand is made.	−3,500	−14,500	—2,500	−10,500	−2,200	−9,800	−5,917	−19,619
Deduct—Amount financed from ordinary revenues.	−500	−4,000	—1,100	−15,900	−600	−8,400	−1,025	−14,267
Add—Repayments of capital expenditure charged to ordinary revenues.	..	..	..	..	..	..	..	..
Net Total ..	..	27,500	..	−23,000	..	−11,000	..	24,299
Net amount not charged to revenue	3,500	42,000	2,500	−12,500	2,200	−1,200	5,917	43,918

Demand No. 26. 81.—CIVIL WORKS NOT CHARGED TO REVENUE*

SUMMARY	Budget Estimate, 1937-38		Revised Estimate, 1936-37		Budget Estimate, 1936-37		Accounts, 1935-36	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
Original Works—								
Buildings ..	*3,00,000*	25,000	*50,000*	..	..	1,23,500	..	..
Communications ..	..	9,15,900	..	8,13,300	..	7,61,800	..	3,88,692
Establishment ..	*62,500*	2,72,500	*52,100*	2,23,900	*54,300*	2,60,200	*33,146*	1,25,443
Tools and Plant ..	..	51,100	..	71,700	..	67,830	..	22,250
Total ..	*3,62,500*	12,64,500	*1,02,100*	11,08,900	*54,300*	12,13,330	*33,146*	5,36,385
Deduct—Amount of establishment charges for which a separate demand is made.	*—62,500*	—2,72,500	*—52,100*	—2,23,900	*—54,300*	—2,33,700	*—33,146*	—1,20,009
Net Total ..	*3,00,000*	9,92,000	*50,000*	8,85,000	..	9,79,630	..	4,16,376

*Details are given in the Civil Works Budget printed separately.

Demand No. 27 83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS

	Budget Estimate, 1937-38 Charged	Voted	Revised Estimate, 1936-37 Charged	Voted	Budget Estimate, 1936-37 Charged	Voted	Accounts, 1935-36 Charged	Voted
Commuted value of Pensions.								
(*a*) (i) **Payable to Pensioners in—**								
India ..	..	5,30,000	*36,,000*	5,30,000	..	5,60,000	*1,07,713*	4,89,15[illegible]
(ii) **Payable to Pensioners in—**								
England ..	..	4,000	*40,000*	3,500	*44,000*	8,800	..	..
(*b*) **Contribution in respect of commutation of pensions charged on the revenues of federation.**	*40,000*	..	..	..	..	..	..	..
Total ..	*40,000*	5,34,000	*76,000*	5 33,500	*44,000*	5,68,800	*1,07,713*	4,89,150
Deduct—**Capital portion of equated payments out of revenue.**	..	—55,000	*—74,900*	—4,57,600	*—77,200*	—4,58,600	*—65,663*	—4,09,611
Net Total ..	*40,000*	4,79,000	*1,100*	75,900	*—33,200*	1,10,200	*42,050*	79,539
	5,19,000		77,000		77,000		1,21,589	

DEBT DEPOSITS AND ADVANCES

DEBT, DEPOSITS AN

N.—PUBL

DETAILS	Accounts, 1935-36			Budget Estimate, 1936-37		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
I.—Permanent Debt—						
Rupee Debt—						
3 Per Cent Loan, 1952 ..	..	..	..	..	..	..
II.—Floating Debt—						
Treasury Bills ..	..	..	..	..	..	
Temporary Loans ..	..	..	..	..	..	..
Total Floating Debt ..	..	..	..	..	..	..
Total Carried over ..	..	..	..	..	..	..

ADVANCES

DEBT

Revised Estimate, 1936-37			Budget Estimate, 1937-38			Closing balance on 31st March 1938
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	50,00,000	..	50,00,000
..	..	..	..	..	..	..
..	..	..	..	6,51,000	..	6,51,000
..	..	..	..	6,51,000	..	6,51,000
..	..	..	..	56,51,000	..	56,51,000

N—PUBLIC

Details	Accounts, 1935-36			Budget Estimate, 1936-37		
	Opening balance Rs.	Receipts Rs.	Repayments Rs.	Opening balance Rs.	Receipts Rs.	Repayments Rs.
Brought forward ..	..	..	..	..	..	..
(iii) Loans from the Central Government.						
Advances in respect of Irrigation Capital Expenditure up to 1st April 1921.	*3,71,61,089*	..	..	*3,71,61,089*	..	..
Consolidited loan of balances outstanding on 31st March 1937 of loans taken to end of 31st March 1936.	..	..	..	..	..	..
Advances from Provincial Loans Fund for other purposes—						
For Capital Outlay on Irrigation Works ..	*1,51,46,565*	*1,11,000*	*3,77,187*	*1,54,92,560*	..	*3,93,790*
For Capital Outlay on Forest Roads.. ..	*2,85,297*	..	*17,401*	*2,67,896*	..	*18,054*
For construction of Tramway in the South Raipur ..	*3,59,366*	..	*22,460*	*3,36,906*	..	*23,525*
For payment of commuted value of pensions ..	*76,15,220*	*7,00,000*	*5,04,346*	*78,19,540*	*3,40,000*	*5,57,493*
For Loans by Provincial Government ..	*1,01,34,698*	*4,00,000*	*16,37,817*	*89,06,690*	*3,50,000*	*12,87,189*
For Capital Outlay on Civil Works	*26,64,932*	*5,60,000*	*52,164*	*31,77,841*	*9,10,000*	*60,495*
For covering Overdrafts	*53,40,000*	*20,65,000*	*2,75,966*	*71,23,033*	*19,87,000*	*3,95,166*
For rounding ..				*—388*	..	*—712*
Total Loans from the Central Government ..	*7,87,07,167*	*38,36,000*	*28,87,341*	*8,02,85,167*	*35,87,000*	*27,35,000*
Total—Public Debt ..	*7,87,07,167*	*38,36,000*	*28,87,341*	*8,02,85,167*	*35,87,000*	*27,35,000*

(*a*) Represents the amount of actual overdraft at the end ... loan of

DEBT

Revised Estimate, 1936-37			Budget Estimate, 1937-38			Balance outstanding on 31st March 1938
Opening balance	Receipts	Repayments	Opening balance	Receipts	Repayments.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	*56,51,000*	..	*56,51,000*
3,71,61,089	..	..	..	..	..	..
..	..	..	*3,30,25,402*	..	*2,52,000*	*3,27,73,402*
1,48,80,378	..	*3,88,500*	..	..	..	..
2,67,896	..	*18,100*	..	..	..	..
3,36,906	..	*23,500*	..	..	..	..
78,10,874	*6,10,000*	*5,62,800*	*6,10,000*	..	*6,10,000*	..
88,96,881	*20,49,000*	*12,84,400*	*20,49,000*	..	*20,49,000*	..
31,72,768	*6,92,000*	*63,200*	*6,92,000*	..	*6,92,000*	..
71,29,034	*18,41,000*	*3,95,500*	*(a) 12,29,000*	..	*12,29,000*	..
..	..	..	..	..	..	..
7,96,55,826	*51,92,000*	*27,36,000*	*3,76,05,402*	..	*48,32,000*	*3,27,73,402*
7,96,55,826	*51,92,000*	*27 36,000*	*3,76,05,402*	*56,51,000*	*48,32,000*	*3,84,24,402*

T. Rs. 12,29 was taken from the Central Government against the revised estimate of T. Rs. 18,41.

P—DEPOSITS AND ADVANCES—I—ADVANCES

ADDITIONS DURING THE YEAR

Heads	Budget Estimate 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
A.—Famine Relief Fund—	Rs.	Rs.	Rs.	Rs.
1. Opening balance	2,87,965	47,79,265	45,10,054	45,10,554
2. Transfers from the Revenue Account	..	..	..	..
3. Interest receipts—				
(i) On balances of the fund	..	71,700	1,01,000	1,02,424
(ii) On advances to Provincial Loan Account	8,000	15,000	14,900	29,537
(iii) On Investments	1,37,000	42,000	..	..
4. Recoveries of Famine expenditure	1,000	1,000	1,100	317
5. Repayment of advances to Provincial Loan Account for Loans to cultivators.	2,33,000	2,26,000	2,26,000	5,18,830
B.—Investment Account—				
Receipts on Investment Account	..	..	..	..
Total Additions ..	3,79,000	3,55,700	3,43,000	6,51,108
Grand Total ..	6,66,965	51,34,965	48,53,054	51,61,662

*Excludes the sum of Rs. 50·21 lakhs invested in Government

BEARING INTEREST—FAMINE RELIEF FUND

WITHDRAWALS DURING THE YEAR

Heads	Budget Estimate, 1937-38	Revised Estimate, 1936-37	Budget Estimate, 1936-37	Accounts, 1935-36
	Rs.	Rs.	Rs.	Rs.
A.—Famine Relief Fund—				
1. Transfers to Revenue Account	*3,700*	5,000	2,500	207
2. Advances to Provincial Loan Account for loans to cultivators ..	*3,85,000*	..	..	..
3. Writes off of irrecoverable balances of loans to cultivators ..	..	73,000	3,50,000	3,82,190
4. For other objects	..	..	..	..
B.—Investment Account—				
Disbursements on Investment Account	*2,52,000*	47,69,000	..	..
Total Withdrawals (Charged) ..	*6,40,700*	48,47,000	3,52,500	3,82,397
Closing Balance ..	**26,265*	2,87,965	45,00,554	47,79,265
Grand Total ..	*6,66,965*	51,34,965	48,53,054	51,61,662

of India secruities of the nominal value of Rs. 48.65 lakhs.

P.—DEPOSITS AND ADVANCES-

DETAILS	Accounts, 1935-36			Budget Estimate, 1936-37		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
A.—Sinking Funds.						
Appropriation for Reduction or Avoidance of Debt ..	..	..	..	..	..	..
1. Sinking Funds ..	..	..	..	..	..	..
Year of loan / Rate of interest / Amount of loan						
Total ..	..	..	..	..	..	..
2. Other Appropriations ..	..	7,45,178	..	..	8,80,000	..
3. Sinking fund for loans granted to Local Bodies, etc. ..	7,173	418	..	..	450	..
Total A.—Sinking Funds ..	7,173	7,45,596	..	..	8,80,450	..
B.—Reserve Funds.						
Depreciation Fund for Government Presses ..	1,72,198	9,365	*17,811*	1,57,198	7,000	*24,000*
Depreciation Fund for Forest Tramway ..	2,16,988	29,402	*5,818*	2,38,287	19,817	*2,357*
Transfers to or from the Famine Relief Fund ..	9,78,058	..	*5,18,830*	..	..	*2,26,000*
Total B—Reserve Funds ..	13,67,244	38,767	*5,42,459*	3,95,485	26,817	*2,52,357*

II.—DEPOSITS NOT BEARING INTEREST

Revised Estimate, 1936-37			Budget Estimate, 1937-38			Closing balance on 31st March 1938
Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.	Rs.
..	..	..	..	..	..	..
..	..	..	..	..	..	..
..	..	..	..	..	..	..
..	8,78,000	..	..	1,35,000	..	
..	450	..	..	455		
..	8,78,450	..	..	1,35,455	..	..
1,63,752	7,000	*24,000*	1,46,752	8,000	*17,000*	1,37,752
2,40,572	29,300	*2,357*	2,67,515	29,300	*2,250*	2,94,565
4,59,228	..	*2,26,000*	2,33,228	3,85,000	*2,33,000*	3,85,228
8,63,552	36,300	*2,52,357*	6,47,495	4,22,300	*2,52,250*	8,17,545

OTHER ACCOUNTS	P.—DEPOSITS AND ADVANCES					
	Accounts, 1935-36			Budget Estimate, 1936-37		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Subventions from Central Road Fund ..	8,27,801	6,15,874	8,25,444	5,78,881	6,51,220	11,09,765
A.—Contributions from the Imperial Council of Agricultural Research—						
(i) Rice Research Scheme ..	13,165 (for items (i)–(xi))	16,600	*18,882*	..	18,110	*18,110*
(ii) Cost Enquiry Scheme ..		18,960	*14,378*	..	5,400	*5,400*
(iii) Tobacco Experiment Scheme ..		2,500	*2,500*	..	..	..
(iv) Gangai Pest Scheme ..		..	..	..	..	..
(v) Sann-Hemp Scheme ..		..	..	..	..	..
(vi) Oil Seeds Scheme ..		..	..	..	..	..
(vii) Citrus Fruit Research Scheme ..		..	..	..	..	..
(viii) Agricultural Marketing Scheme ..		12,762	*18,785*	..	19,987	*19,987*
(ix) Cattle and Milk Enquiry Scheme ..		..	..	..	..	..
(x) Veterinary Research ..		8,920	*8,653*	..	9,420	*9,420*
(xi) Scheme for vaccination of cattle against rinder-pest.		11,100	*13,914*	..	16,580	*16,580*
Total Contribution from Imperial Council, etc. ..	13,165	70,842	*77,112*	..	69,497	*69,497*
B.—Contribution from the Central Government—						
(i) For the development of Handloom Industry ..	545	17,000	*17,545*	..	32,000	*32,000*
(ii) For the economic development and improvement of rural areas.	..	5,16,483	*1,32,725*	..	..	..
Total Contribution from the Central Government ..	545	5,33,483	*1,50,270*	..	32,000	*32,000*
C.—General Police Fund ..	..	..	..	..	..	..
Total Other Accounts ..	8,41,511	12,20,199	*10,52,826*	5,78,881	7,52,717	*12,11,262*

C.—OTHER DEPOSITS ACCOUNTS

Revised Estimate, 1936-37			Budget Estimate, 1937-38			Closing balance on 31st March 1938
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,18,231	5,63,700	8,76,900	3,05,031	3,84,269	6,89,300	..
	15,495	15,495		6,344	6,344	
	7,197	7,197		..		
	..	..		..		
	1,986	1,986		2,969	2,969	
	..	..		1,940	1,940	
	..	..		9,904	9,904	
6,895	..	..	6,895	17,208	17,208	6,895
	19,987	19,987		20,000	20,000	
	3,275	3,275		..	..	
	9,170	9,170		9,500	9,500	
	14,830	14,830		14,000	14,000	
6,895	71,940	71,940	6,895	81,865	81,865	6,895
..	20,400	20,400	..	24,400	24,400	..
3,83,758	..	2,82,000	1,01,758	16,000	1,06,000	11,758
3,83,758	20,400	3,02,400	1,01,758	40,400	1,30,400	11,758
..	..	..	..	..	..	
10,08,884	6,56,040	12,51,240	4,13,684	5,06,534	9,01,565	18,653

DEMAND No. 28

P.—Deposits and advances—

DETAILS	Accounts, 1935-36			Budget Estimate, 1936-37		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
III.—ADVANCES NOT BEARING INTEREST— ADVANCES REPAYABLE						
(1) *Civil Advances*—						
(i) Objection Book advances ..	..	..	..	..	..	..
(ii) Advances for purchase of typewriters ..	..	..	..	..	..	..
(iii) Advances to ploughmen ..	..	..	..	..	..	..
(iv) Advances for the supply of weights and measures to Excise contractors.	..	..	..	..	..	..
(v) Outfit advances for Excise Inspectors and Sub-Inspectors.	..	..	..	..	..	..
Total Civil Advances ..	..	..	..	..	..	..
(2) *Special Advances*—						
(i) Advances for the marketing of cotton ..	..	..	..	..	..	..
(ii) Advances to Orange Grower's Association ..	..	..	..	..	..	..
Total Special Advances ..	..	..	..	..	..	..
Total Advances Repayable .. Voted ..	..	..	..	..	..	..
..	..	..	..	..	..	..
Charged ..	..	..	..	..	..	..
V.—MISCELLANEOUS						
Miscellaneous Government Account ..	..	..	..	..	11,000	..

III.—Advances not bearing interest and V.—Miscellaneous.

Revised Estimate, 1936-37			Budget Estimate, 1937-38			Closing balance on 31st March 1938
Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.	Rs.
..	..	..	..	1,76,000	*1,80,000*	..
..	..	..	..	2,000	2,000	..
..	..	..	..	3,000	3,000	..
..	..	..	..	1,000	1,000	..
..	..	..	..	1,000	1,000	..
..	..	..	..	1,83,000	1,87,000	..
..	..	..	..	3,00,000	3,00,000	..
..	..	..	..	10,000	10,000	..
..	..	..	..	3,10,000	10,000	..
..	..	..	..	—	3,17,000	
..	..	..	..	4,93,000	..	..
..	..	..	..	..	*1,80,000*	
..	11,900	..	..	4,000	..	..

Demand No. 29

R.—LOANS AND ADVANCES

	Accounts, 1935-36. Opening balance Rs.	Accounts, 1935-36. Advances Rs.	Accounts, 1935-36. Recoveries Rs.	Budget Estimate, 1936-37. Opening balance Rs.	Budget Estimate, 1936-37. Advances Rs.	Budget Estimate, 1936-37. Recoveries Rs.
Provincial Loans and Advances Account						
A.—Loans to Local Bodies, etc.						
CLASS I.—Advances to cultivators—						
Loans under the Land Improvement Loans Act ..	21,75,197	1,41,921	3,19,550	18,01,597	1,66,500	6,23,400
Loans under the Agriculturists' Loans Act .. Barhi Account	56,66,172	7,49,298	15,38,410	42,41,372	14,37,700	21,56,300
Forest Taccavi Advances	73,652	95,656	1,00,132	55,652	1,00,800	1,10,700
CLASS III.—Loans to Landholders and Notabilities ..	9,41,660	..	11,750	9,07,460	..	60,200
CLASS IV.—Loans to Municipalities and other Local Bodies—						
(a) Loans to Mofussil Municipalities ..	22,10,203	1,02,000	1,01,753	21,92,603	75,000	1,18,500
(b) Loans to District and other Local Fund Committees.	15,303	..	1,782	13,503	1,00,000	1,900
CLASS V.—Miscellaneous Loans and Advances ..	..	..	..	..	25,000	..
Total A.—Loans to Local Bodies ..	1,10,82,187	10,88,875	20,73,377	92,12,187	19,05,000	30,71,000
B.—Loans to Government Servants						
House building advances	..	..	..	..	..	..
Advances for the purchase of motor-cars ..	..	..	..	..	..	..
Advances for the purchase of other conveyances ..	..	..	..	..	..	..
Passage Advances	..	..	..	..	..	..
Other Advances	..	..	..	..	..	..
Total B.—Loans to Government Servants ..	..	..	..	..	..	..
Grand Total ..	1,10,82,187	10,88,875	20,73,377	92,12,187	19,05,000	30,71,000

BY PROVINCIAL GOVERNMENTS

Revised Estimate, 1936-37			Budget Estimate, 1937-38			
Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	Balance outstanding on 31st March 1938
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,97,568	2,10,200	3,54,400	18,53,368	2,08,400	6,15,800	14,45,968
48,77,060	11,50,000	17,28,000	42,99,060	12,91,600	18,56,000	37,34,660
69,176	93,800	1,09,700	53,276	97,700	1,06,700	44,276
9,29,910	..	..	9,29,910	..	14,000	9,15,910
22,10,450	5,75,000	1,37,000	26,48,450	9,48,500	1,30,500	35,66,450
13,521	1,00,000	1,900	1,11,621	1,50,000	4,000	1,57,621
..	..	..	..	25,000	..	25,000
1,00,97,685	21,29,000	23,31,000	98,95,685	27,21,200	27,27,000	98,89,885
..	..	..	..	74,800	79,000	..
..	..	..	..	48,000	41,000	..
..	..	..	..	5,000	5,000	..
..	..	..	..	1,000	..	..
..	..	..	..	..	..	..
..	..	..	..	1,28,800	1,25,000	..
10,097,685	21,29,000	23,31,000	..	28,50,000	28,52,000	..

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate, 1937-38	
	Receipts	Disbursements
	Rs.	Rs.
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS—		
O—Unfunded Debt—		
State Provident Funds—		
General Provident Fund ..	21,44,000	11,76,000
Indian Civil Service Provident Fund ..	3,23,000	85,000
Indian Civil Service (Non-European Members) Provident Fund.	9,000	..
Other Miscellaneous Provident Funds ..	14,000	..
Total State Provident Fund ..	24,90,000	12,61,000
P—DEPOSITS AND ADVANCES—		
Part II—Deposits not bearing interest—	..	..
C—*Other Deposit Accounts—*		
Deposits of Local Funds—		
District Funds ..	65,03,000	62,22,000
OTHER FUNDS—		
Municipal Funds ..	30,64,000	30,84,000
Town and Bazar Funds	61,000	57,000
Medical and Charitable Funds ..	1,43,000	1,30,000
Other Miscellaneous Funds ..	75,000	75,000
Total Other Funds ..	33,43,000	33,46,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—		
Civil Deposits—	..	..
Revenue Deposits ..	21,35,000	22,35,000
Civi Courts Deposits ..	26,10,000	26,62,000
Personal Deposits ..	56,02,000	55,77,000
Forest Deposits	38,000	38,000
Deposits for work done for public bodies or individuals ..	5,000	5,000
Deposits on account of Police Funds	5,000	2,000
Public Works Deposits ..	4,56,000	4,28,000
Trust Interest Funds	57,000	45,000
Official Receiver's Remuneration Fund ..	2,000	2,000
Deposits of fees received by Government servants for work done for private bodies.	3,000	3,000
Total Departmental and Judicial Deposits ..	1,09,13,000	1,09,97,000
Carried over ..	2,32,49,000	2,18,26,000

DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES

Heads	Budget Estimate, 1937-38	
	Receipts	Disbursements
	Rs.	Rs.
Brought forward ..	2,32,49,000	2,18,26,000
P—DEPOSITS AND ADVANCES—*concld.*		
Part III—Advances not bearing interest—		
Advances Repayable—		
Forest Advances ..	27,00,000	27,00,000
PERMANENT ADVANCES—		
Permanent Advances—Civil ..	6,000	2,000
Accounts with Foreign Governments and Indian States ..	..	1,000
Part IV—Suspense—		
Suspense Accounts—		
Suspense Account ..	2,000	2,000
DEPARTMENTAL ACCOUNTS—		
Departmental Balances (Civil and Public Works) ..	25,000	25,000
Total Suspense ..	27,000	27,000
S—REMITTANCES—		
I—Remittances within India—		
Other Local Remittances—		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General—		
Public Works Remittances—		
I—Remittances into Treasuries ..	4,54,000	4,49,000
II—Public Works Cheques ..	47,37,000	47,55,000
III—Other Remittances ..	1,06,000	68,000
Transfers between Public Works Officers ..	30,000	54,000
Total Remittances ..	53,27,000	53,26,000
Grand Total ..	3,13,09,000	2,98,82,000
Net Receipts ..	14,27,000	

ANNEXURE I

RAIPUR FOREST TRAMWAY

Balance sheet as at 31st March 1936.

Capital and liabilities		Amount
	Rs.	Rs.
Capital sanctioned.		
As per completion estimate—		
Raipur Forest Tramway ..	17,66,263	
Lekma extension ..	1,27,939	
Open line capital works ..	22,000	
	19,16,202	
Capital funds received from Central Provinces Government.		18,41,717
Depreciation fund ..		*5,818
Liabilities.		
	Rs.	
Balance of net revenue due to Government.	7,997	
Advance by Government ..	..	
Deposits ..	3,651	
Demands payable for March 1936	5,001	
Foreign railways ..	..	
Interest on Capital Expenditure ..	90,322	
Depreciation charges ..	29,402	
Excess of working expenses over gross earnings met by Government.		
		1,36,373
Total ..		19,83,908

Property and Assets		Amount
	Rs.	Rs.
Property.		
Amount expended to date, *viz.*—		
Structural Engineering works..	11,99,697	
Equipment ..	20,566	
Rolling stock ..	3,71,180	
General charges ..	1,57,701	
Miscellaneous ..	82,115	
Total ..	18,31,259	
Less—Receipts on Capital Account	44	
	18,31,215	
Add—Stores (suspense) ..	10,502	
		18,41,717
Depreciation fund ..	..	5,818
Excess of revenue over expenditure	..	22,500
Assets—		
Book debts on traffic account ..	7,604	
Foreign railways ..	..	
		7,604
Cash.	Rs.	
With Messrs. Gillanders Arbuthnot & Co., Managing Agents.	65	
Raipur treasury (credited to Government account).	5,001	
With the Imperial Bank of India, Raipur.	108	
With Manager, Raipur ..	347	
Postal savings bank account ..	1,602	
Postal cash certificate lodged with Divisional Forest Officers.	1,923	
		9,046
Net Revenue Account—		
Loss to Government for the year ended 31st March 1935.		97,223
Total ..		19,83,908

* Includes Rs. 1,875 received in cash during the year

ANNEXURE II

RAIPUR FOREST TRAMWAY

Trading account for the period from the 1st April 1935 to 31st March 1936.

Expenditure		Amount	Receipts		Amount
	Rs.	Rs.		Rs.	Rs.
To General Administration ..		42,524	By Goods traffic ..	..	1,03,206
To ordinary repairs and maintenance		20,717	By Coaching traffic ..	..	7,697
To operating expenses ..		25,263	Sundries ..	..	102
To depreciation ..		29,402	Deficit ..	..	6,901
Total ..		1,17,906	Total ..		1,17,906

GPN—1846—FS—30-8-37—230.

CONTENTS

PART I

PART II

Detailed Estimates of Revenue and Expenditure

REVENUE.

EXPENDITURE.

EXPENDITURE—concld.

PART I

STATEMENTS OF TOTAL REVENUE AND EXPENDITURE, RECEIPTS AND DISBURSEMENTS

AND

STATEMENT OF GRANTS

FOR THE YEAR

1937-38

GENERAL ABSTRACT
OF
RECEIPTS AND DISBURSEMENTS.

General Abstract of Receipts

Figures are in thousands

Heads of account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS				
VII—Land Revenue (Gross)	23,95,602	22,36	23,65	22,47
Deduct—Revenue credited to Irrigation ...	—1,85,354	—1,80	—2,08	—1,82
Net Land Revenue	22,10,248	20,56	21,57	20,65
VIII—Provincial Excise	8,56,563	8,26	8,63	7,45
IX—Stamps	9,05,024	9,25	7,84	7,94
X—Forests	3,89,433	3,57	4,35	4,73
XI—Registration	69,404	66	68	70
XII—Receipts under Motor Vehicles Taxation Act ...	82,387	60	80	1,70
XVII—Irrigation—Works for which Capital Accounts are kept—				
Direct Receipts	20,53,635	18,20	19,80	19,63
Indirect Credits (Land Revenue due to Irrigation) ...	1,85,354	1,80	2,08	1,82
Gross Amount	22,38,989	20,00	21,88	21,45
Deduct—Working Expenses	8,99,779	8,87	9,84	9,52
Net XVII—Irrigation Receipts	13,39,210	11,13	12,04	11,93
XVIII—Irrigation Works for which no Capital Accounts are kept.	268	48	1	1
XX—Interest	87,237	92	74	87
XXI—Administration of Justice	2,03,215	1,95	1,89	1,94
XXII—Jails and Convict Settlements ...	2,01,359	2,10	2,15	2,07
XXIII—Police	31,534	1,10	1,87	46
XXVI—Education	93,635	92	99	98
XXVII—Medical	96,141	87	1,18	52
XXVIII—Public Health	5,969	6	13	9
XXIX—Agriculture	68,990	98	76	1,45
XXX—Veterinary	5,633	5	5	8
XXXI—Co-operative Credit	7,253	7	12	12
XXXII—Industries	5,500	14	5	54
XXXIV—Broadcasting	1,569	...	3	...
XXXVI—Miscellaneous Departments ...	144	...	1	1
XXXIX—Civil Works	3,96,850	4,41	5,74	12,05
XLIV—Receipts-in-aid of Superannuation ...	19,950	21	20	21
XLV—Stationery and Printing	40,998	39	41	27
XLVI—Miscellaneous	1,42,250	1,38	1,70	1,92
XLIX—Grants-in-aid from Central Government ...	1,00,00,000	1,00,00	1,00,00	1,00,00
Revenue in England	208	...	...	...
Total Revenue carried over ...	1,72,60,972	1,70,06	1,73,94	1,78,69
Opening Balance of Revenue Account ...	15,74,908	10,27	13,86	7,61

and Expenditure

of rupees except in the case of actuals for 1935-36.

Heads of account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE					
7—Land Revenue	3,54,781	3,52	3,56	3,49	1,74
8—Provincial Excise ...	77,032	85	82	84	35
9—Stamps	22,153	21	21	22	8
10—Forests	3,02,931	3,42	3,26	4,14	1,89
11—Registration	11,174	12	11	11	5
12—Charges on account of Motor Vehicles Taxation Act.	4,866	5	5	12	5
XVII—Irrigation—Working expenses ...	...	...	...	...	1,65
17—Interest on Works for which Capital Accounts are kept.	10,80,711	11,18	10,96	11,04	...
18—Other Revenue Expenditure financed from ordinary Revenue—					
A—Irrigation Works in charge of Public Works Officers.	1,36,731	2,56	1,51	1,44	16
Establishment Charges of the Public Works Department	...	...	...	...	5,87
A—Irrigation Works in charge of Civil Works Officers.	9,300	25	25	25	6
B—Navigation, Embankment and Drainage Works.	1,99,789	1,18	1,56	1,11	44
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...
22—Interest on Debt and other obligations	58,149	39	26	—10,89	...
23—Appropriation for Reduction or Avoidance of Debt.	70,373	73	73	...	...
25—General Administration ...	20,17,675	20,99	20,93	24,49	12,20
27—Administration of Justice ...	7,90,585	7,74	7,43	8,19	4,13
28—Jails and Convict Settlements ...	9,41,541	9,89	9,97	9,88	5,07
29—Police	32,09,937	32,05	32,43	34,34	18,43
36—Scientific Departments ...	5,926	6	6	5	3
37—Education	21,40,292	21,37	21,31	21,62	10,66
38—Medical	6,15,671	6,78	7,07	6,85	3,53
39—Public Health	1,27,662	1,33	1,38	1,89	68
40—Agriculture	2,17,258	2,26	2,48	2,78	1,24
41—Veterinary	1,29,089	1,42	1,41	1,52	70
42—Co-operative Credit ...	1,00,569	1,09	1,14	1,14	57
43—Industries	6,576	18	15	88	8
45—Broadcasting	16,638	40	30	24	12
47—Miscellaneous Departments ..	4,962	5	6	6	2
50—Civil Works ...	31,70,132	32,91	33,33	43,66	18,69
54—Famine Relief	10,000	10	10	10	...
55—Superannuation Allowances and Pensions.	6,88,097	7,85	7,44	9,28	4,47
55-A—Commutation of Pensions financed from Ordinary Revenues.	...	...	...	73	1,00
56—Stationery and Printing ...	2,35,102	2,45	2,55	2,42	1,26
57—Miscellaneous	1,53,884	1,32	1,28	1,52	39
63—Extraordinary Charges ...	1,860	...	...	...	...
Expenditure in England ...	5,38,430	5,36	6,09	...	...
Total Expenditure charged to Revenue carried over.	1,74,49,876	1,80,06	1,80,19	1,8,351	95,61
Closing balance of the Revenue Account ...	13,86,004	27	7,61	2,79	...

Detailed Estimate

General Abstract of Receipts an

Figures are in thousan

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,72,60,972	1,70,06	1,73,94	1,78,69
DEBT, DEPOSITS ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	...	...	60,00
UNFUNDED-DEBT				
State Provident Funds	...	...	...	3,80
DEPOSITS BEARING INTERESTS—				
A—Reserve Funds				
Famine Relief Fund	10,694	11	11	11
DEPOSITS NOT BEARING INTEREST—				
A—Sinking Funds				
Appropriation for reduction or avoidance of debt—Other Appropriations.	70,373	73	73	...
B—Reserve Funds				
Depreciation Reserve Funds—Government Presses ...	10,833	11	12	11
General Police Funds	...	...	...	24
C—Other Deposit Accounts				
Deposits of Local Funds—				
District Funds...	...	...	...	13,24
Municipal Funds...	...	...	...	10,98
Departmental and Judicial Deposits—				
Civil Deposits	...	...	...	34,20
Other Accounts	5,73,921	1,50	3,51	9,05
Advances not bearing interest				
Advances repayable	...	...	...	2,46
Permanent Advances	...	...	...	...
Suspense...	5,935	...	59	55
Total Deposits and Advances ...	6,71,756	2,45	5,06	1,34,71
Loans and Advances by Provincial Government ...	2,51,989	2,43	2,36	3,46
Advances from Provincial Loans Fund ..	17,66,000	34,52	35,00	...
Remittances within India	...	...	...	39,47
Total Debt Heads etc. ...	26,89,745	39,40	42,42	1,77,64
Total Revenue and receipts ...	1,99,50,717	2,09,46	2,16,36	3,56,33
Opening Balance ...	13,63,314	8,56	16,41	14,07
Grand Total ...	2,13,14,031	2,18,02	2,32,77	3,70,40

for the year 1937-38

Expenditure—concluded

of rupees except in the case of actuals for 1935-36

Heads of Account	Actuals, 1935-36	Budget Estimat 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,74,49,876	1,80,06	1,80,19	1,83,51	95,61
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	13,50,531	3,67	4,34	57	18
79—Hydro-Electric Schemes	3,07,262	23,12	24,85	24,29	9,37
81—Civil Works not charged to Revenue ...	...	...	...	2,31	
83—Payments of Commuted Value of Pensions ...	1,13,069	1,33	60	...	...
Total Capital Expenditure not charged to Revenue ...	17,70,862	28,12	29,79	27,17	9,55
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt	...	...	...	...	...
UNFUNDED DEBT					
State Provident Funds	...	...	...	1,25	...
DEPOSITS BEARING INTERESTS—					
A—Reserve Funds					
Famine Relief Fund	...	..	...		..
DEPOSITS NOT BEARING INTEREST—					
A—Sinking Funds					
Appropriation for reduction or avoidance of debt.—Other Appropriations.	...	..	...	...	...
B—Reserve Funds					
Depreciation Reserve Funds— Government Presses ...	631	15	13	19	...
General Police Funds	...	...	...	24	...
C—Other Deposit Accounts					
Deposits of Local Funds—					
District Funds	...	...	...	14,03	...
Municipal Funds	...	...	...	10,92	...
Departmental and Judicial Deposits—					
Civil Deposits	...	...	...	33,96	...
Other Accounts	2,64,660	2,50	4,54	10,92	...
Advances not bearing interest					
Advances repayable	...	...	...	2,44	1,22
Permanent Advances	...	...	...	2	1
Suspense	6,260	...	60	57	...
Total Deposits and Advances ...	2,71,551	2,65	5,27	74,54	1,23
Loans and Advances by Provincial Government ...	1,10,440	5,05	2,72	4,12	1,77
Advances from Provincial Loans Fund ...	70,373	73	73	35,00	...
Remittances within India	...	...	...	38,34	...
Total Debt Heads, etc. ...	4,52,364	8,43	8,72	1,52,00	3,00
Total Expenditure ...	1,96,73,102	2,16,61	2,18,70	3,62,68	1,08,16
Closing Balance ...	16,40,929	1,41	14,07	7,72	...
Grand Total ...	2,13,14,031	2,18,02	2,32,77	3,70,40	...

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1937-38 between **Voted** *and* **Charged**

(In thousands of rupees)

Heads of account	Budget Estimate, 1937-38		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
7—Land Revenue ...	3,31	18	3,49
8—Provincial Excise ...	84	...	84
9—Stamps	6	16	22
10—Forests	3,45	69	4,14
11—Registration	11	...	11
12—Charges on account of Motor Vehicles Taxation Act.	12	...	12
17—Interest on Irrigation Works ...	...	11,04	11,04
18—Irrigation, Navigation, Embankment, etc.—			
A.—Irrigation Works in charge of Public Works Officers.	1,21	23	1,44
A.—Irrigation Works in charge of Civil Officers.	25	...	25
B.—Navigation, Embankment and Drainage Works.	99	12	1,11
19—Construction of Capital Irrigation Works financed from Ordinary Revenues.	...	...	...
22—Interest on Ordinary Debt ...	...	—10,89	—10,89
23—Appropriation for Reduction or Avoidance of Debt.	...	...	...
25—General Administration ...	14,99	9,50	24,49
27—Administration of Justice ...	5,91	2,28	8,19
28—Jails and Convict Settlements ...	9,36	52	9,88
29—Police	31,20	3,14	34,34
36—Scientific Departments ...	5	...	5
37—Education	21,14	48	21,62
38—Medical	5,84	1,01	6,85
39—Public Health ...	1,71	18	1,89
40—Agriculture	2,32	46	2,78
41—Veterinary	1,52	...	1,52
42—Co-operative credit ...	1,14	...	1,14
43—Industries	88	...	88
45—Broadcasting ...	24	...	24
47—Miscellaneous Departments ...	3	3	6
50—Civil Works	41,79	1,87	43,66
54—Famine Relief ...	...	10	10
55—Superannuation Allowances and Pensions.	7,51	1,77	9,28
55-A—Commutation of pensions Financed from ordinary Revenues.	72	1	73
56—Stationery and Printing ...	2,42	...	2,42
57—Miscellaneous ...	1,49	3	1,52
63—Extraordinary Charges ...	...	...	...
Total Expenditure charged to Revenue.	1,60,60	2,291	1,83,51

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1937-38 between **Voted** *and* **Charged**—concluded

(In thousands of rupees)

Heads of Account	Budget estimate, 1937-38		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
Total brought forward ...	160,60	22,91	1,83,51
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	51	6	57
79—Hydro-Electric Schemes	22,94	1,35	24,29
81—Civil Works not charged to Revenue	2,31	...	2,31
83—Payment of Commuted Value of Pensions	...	...	...
Total Capital Expenditure not charged to Revenue ...	25,76	1,41	27,17
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.			
PUBLIC DEBT.			
Permanent Debt	...	...	...
UNFUNDED DEBT.			
State Provident Funds	...	1,25	1,25
DEPOSITS BEARING INTERESTS—			
A—Reserve Funds.			
Famine Relief Fund	...	...	...
DEPOSITS NOT BEARING INTEREST—			
A—Sinking Funds.			
Appropriation for reduction or avoidance or debt—Other Appropriations.	...	...	..
B—Reserve Funds.			
Depreciation Reserve Funds—Government Presses ...	..	19	19
General Police Funds	...	24	24
C—Other Deposit Accounts.			
Deposits of Local Funds—			
District Funds	...	14,03	14,03
Municipal Funds	...	10,92	10,92
Departmental and Judicial Deposits—			
Civil Deposits	...	33,96	33,96
Other Accounts	...	10,92	10,92
Advances not bearing interest.			
Advances repayable	60	1,84	2,44
Permanent Advances	...	2	2
Suspense	...	57	57
Total Deposits and Advances ...	60	73,94	74,54
Loans and Advances by Provincial Government ...	4,12	...	4,12
Advances from Provincial Loans Fund	...	35,00	35,00
Remittances within India	...	38,34	38,34
Total Debt Heads, etc. ...	4,72	1,47,28	1,52,00
Total Expenditure ...	1,91,08	1,71,60	3,62,68

As required by sub-section (1) of Section 80 of the Government of India Act, 1935, I hereby authenticate the following schedule in respect of the financial year 1937-38, which specifies:—

(a) the grants made by the North-West Frontier Province Legislative Assembly, and

(b) the sums required to meet the expenditure charged on th revenues of the Province.

SCHEDULE OF EXPENDITU

Grant No.	Major Heads included in the grant	Grants made by the North-West Frontier Province Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
		Rs.	Rs.	Rs.
1	7—Land Revenue	3,31,000	18,000	3,49,000
2	8—Provincial Excise	84,000	...	84,000
3	9—Stamps	6,000	16,000	22,000
4	10—Forests	3,45,000	69,000	4,14,000
5	11—Registration	11,000	...	11,000
6	12—Charges on account of Motor Vehicles Taxation Act.	12,000	...	12,000
7	XVII—Irrigation-working Expenses ...			
	17—Interest on Irrigation Works ...	4,94,000	11,04,000	15,98,000
	18—Other Irrigation Expenditure financed from Ordinary Revenue.			
	19—Construction of Capital Irrigation Works charged to Revenue.			
8	68—Construction of Irrigation Works-Capital Expenditure not charged to Revenue.	38,000	...	38,000
9	Establishment and Pensionary charges of the Public Works Department.	9,36,000	2,92,000	12,28,000
10	22—Interest			
	23—Reduction or Avoidance of Debt ...	...	—10,89,000	—10,89,000
11	25—General Administration ...	14,99,000	9,50,000	24,49,000
12	27—Administration of Justice ...	5,91,000	2,28,000	8,19,000
13	28—Jails and Convict Settlements ...	9,36,000	52,000	9,88,000
14	29—Police	31,20,000	3,14,000	34,34,000
15	37—Education	21,14,000	48,000	21,62,000
16	38—Medical			
	39—Public Health	7,55,000	1,19,000	8,74,000
17	40—Agriculture	2,32,000	46,000	2,78,000
18	41—Veterinary	1,52,000	...	1,52,000
19	42—Co-operative Credit	1,14,000	...	1,14,000
20	43—Industries	88,000	...	88,000
21	45—Broadcasting	24,000	...	24,000

Grant No.	Major Heads included in the grant	Grants made by the North-West Frontier Province, Legislative Assembly	Sums required to meet Expenditure charged on the revenues of the Province	Total
		Rs.	Rs.	Rs.
22	36—Scientific Departments ... 47—Miscellaneous Departments ... 57—Miscellaneous	1,57,000	6,000	1,63,000
23	50—Civil Works	38,48,000	48,000	38,96,000
24	54—Famine Relief	...	10,000	10,000
25	55—Superannuation Allowances and Pensions ...	7,51,000	1,77,000	9,28,000
26	55—A—Commutation of Pensions financed from Ordinary Revenues.	72,000	1,000	73,000
27	56—Stationery and Printing ...	2,42,000	...	2,42,000
28	79—Hydro-Electric Schemes (Capital Expenditure)	22,94,000	1,35,000	24,29,000
29	81—Civil Works not charged to Revenue ...	2,31,000	...	2,31,000
30	Advances not bearing interest-Advances repayable and Permanent Advances.	60,000	1,86,000	2,46,000
31	Loans and Advances by Provincial Governments	4,12,000	...	4,12,000
	Permanent Debt (discharged) ...	...	...	...
	State Provident Funds	...	1,25,000	1,25,000
	Famine Relief Fund ...	...	...	...
	Depreciation Reserve Funds-Government Presses	...	18,500	18,500
	General Police Fund	...	24,000	24,000
	Deposits of Local Funds :—			
	District Funds	...	14,03,000	14,03,000
	Municipal Funds	...	10,92,000	10,92,000
	Departmental and Judicial Deposits :—			
	Civil Deposits	...	33,96,000	33,96,000
	Other Accounts:— Subvention from Central Road Development Account	...	9,95,500	9,95,500
	Economic Development and Improvement of rural areas.	...	53,860	53,860
	Deposit Account of grants made by the Imperial Council of Agricultural Research.	...	25,600	25,600
	Deposit Account of grants from the Central Government for the Development of Handloom Industries.	...	17,300	17,300
	Suspense.—	...	57,000	57,000
	Advances from the Provincial Loans Fund (Repayments).	...	35,00,000	35,00,000
	Remittances within India ...	...	38,34,000	38,34,000
	Grand Total ...	1,99,49,000	1,72,71,760	3,72,20,760

Nathiagali :
The 28th September 1937.

G. CUNNINGHAM,
Governor of the North-West Frontier Province

PART II

DETAILED ESTIMATES OF REVENUE AND EXPENDITURE

DETAILED ESTIMATES
OF
REVENUE

VII—LAND REVENUE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Ordinary Revenue—					
Fixed Collections	...	19,96,400	18,81,300	19,95,000	18,80,000
Fluctuating Collections	...	1,89,042	1,69,300	1,81,000	1,90,000
Total Ordinary Revenue ...	...	21,85,442	20,50,600	21,76,000	20,70,000
Sale of Government Estates	...	1,057	1,000	5,400	3,500
Sale-proceeds of waste lands and Redemption of Land Tax.	...	10	...	...	500
Rates and Cesses on Lands—					
Cess on Wards and Minor Estates	...	1,586	2,000	600	2,000
Other Items	...	...	...	...	...
Recoveries of Overpayments	...	22	100	1,750	270
Collection of Payments for Services rendered—					
Recoveries of leave salary contribution of officers lent to Foreign Service.	...	989	100	} 1,850	} 1,800
Other Recoveries	...	1,217	1,200		
Miscellaneous	VII-A	2,12,364	1,88,800	1,85,400	1,75,990
Gross Total ...	...	24,02,687	22,43,800	23,71,000	22,54,060
Deduct—Refunds	...	—7,085	—8,000	—5,734	—6,800
For rounding	...	...	+200	—266	—260
Total Land Revenue ...	...	23,95,602	22,36,000	23,65,000	22,47,000
Deduct—Portion of Land Revenue due to Irrigation transferred to "Irrigation".	...	—1,85,354	—1,80,000	—2,08,000	—1,82,000
Net Land Revenue ...	...	22,10,248	20,56,000	21,57,000	20,65,000

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—MISCELLANEOUS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget, Estimate 1937-38
	Rs.	Rs.	Rs.	Rs.
Revenue record room receipts	6,226	4,700	5,894	6,000
Mutation fees	31,732	33,000	35,025	32,500
Receipts from mines and quarries, etc.	23,881	25,100	1,892	2,040
Fines and recoveries of Revenue Department	9,842	6,600	10,403	7,300
Tirni or grazing dues	1,19,867	1,03,000	1,13,205	1,10,000
Rent of land leased for a single year or harvest	968	2,300	2,600	3,250
Haq-ul-tahsil	4,965	1,700	2,286	2,000
Canal royalty rate	2,385	1,500	2,083	2,400
Revenue *talbana*	5,430	4,400	7,312	4,000
Miscellaneous	7,068	6,500	4,700	6,500
Total Miscellaneous ...	2,12,364	1,88,800	1,85,400	1,75,990

VIII—PROVINCIAL EXCISE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.
Country Spirits	VIII-A	5,81,343	5,53,600	5,73,600	4,47,500
Malt Liquors	...	7,464			
Wines and Spirits (Foreign Liquors other than Beer Medicated Wines and Commercial Spirits)	...	39,226	50,000	59,500	58,000
Receipts from Commercial Spirits, including Denatured Spirits and Medicated Wines.	...	2,375			
Opium	VIII-B	1,15,838	1,09,600	1,07,800	1,06,600
Hemp and Other Drugs	VIII-C	1,12,544	1,11,800	1,22,100	1,33,300
Fines, Confiscations and Miscellaneous	VIII-D	1,118	1,100	1,200	1,200
Recoveries of over-payments	...	...	...	...	...
Collection of payments for services rendered ...	...	...	...	...	...
For Rounding ..	...	...	+100	+100	+400
Total VIII—Provincial Excise ...	...	8,59,908	8,26,200	8,64,300	7,47,000
Deduct Refunds ...	...	−3,345	−200	−1,300	−2,000
Net Total VIII—Provincial Excise ...	...	8,56,563	8,26,000	8,63,000	7,45,000

DETAILED ACCOUNT No. VIII-A—PROVINCIAL EXCISE—COUNTRY SPIRITS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
License fees (wholesale and retail)	1,79,615	1,73,600	1,73,600	1,66,500
Recoveries from the Punjab and United Provinces Governments on account of still-head duty on liquor imported from those Provinces for consumption in the North-West Frontier Province.	4,01,728	3,80,000	4,00,000	2,81,000
Total Country Spirits ...	5,81,343	5,53,600	5,73,600	4,47,500

DETAILED ACCOUNT No. VIII-B—PROVINCIAL EXCISE—OPIUM

License fees (wholesale and retail)	45,558	39,200	40,000	39,800
Cost price of excise opium	20,268	19,100	18,300	18,600
Gain on sale of excise opium	50,012	51,300	49,500	48,200
Total Opium ...	1,15,838	1,09,600	1,07,800	1,06,600

DETAILED ACCOUNT No. VIII-C—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS

License fees (wholesale and retail)	45,702	55,000	55,000	66,400
Import duty on *charas*	62,445	55,000	65,000	65,000
Duty on *bhang* and *kuth*	4,357	1,300	1,600	1,200
Duty on warehousing of *charas*	40	400	300	300
License fees for dangerous drugs	...	100	200	400
Total Hemp and Other Drugs ...	1,12,544	1,11,800	1,22,100	1,33,300

DETAILED ACCOUNT No. VIII-D—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

Sale-proceeds of confiscated opium and *charas*				
Fines and confiscations under the Opium Act	688	1,100	1,200	1,200
Other items	430			
Total Fines, Confiscations and Miscellaneous				

IX—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate. 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—Non-Judicial —					
Stamp duties on Bills of Exchange, Cheques and other Commercial Documents.	IX-A	41,874	37,800	41,800	42,700
Sale of Other Non-Judicial Stamps	IX-B	2,76,600	2,98,700	2,25,000	2,35,000
Duty on Impressing Documents	...	5,535	2,230	3,000	3,000
Fines and Penalties	...	10,884	11,000	9,900	9,900
Miscellaneous	...	2,287	1,700	2,800	2,800
Total ...	...	3,37,180	3,51,430	2,82,500	2,93,400
Deduct—Refunds	...	—8,196	—9,700	—10,700	—10,700
Total Non-Judicial ...	...	3,28,984	3,41,730	2,71,800	2,82,700
B—Judicial— Court fees realized in stamps	} ...	5,87,351	5,91,000	5,20,000	5,20,000
Sale of Stamps					
Fines and Penalties	...	11	...	500	...
Miscellaneous	...	3	...	400	400
Deduct—Refunds	...	—11,325	— 7,776	— 9,000	—9,000
Total Judicial ...	...	5,76,040	5,83,224	5,11,900	5,11,400
For rounding ...	...	...	+ 46	+ 300	—100
Total IX—Stamps ...	..	9,05,024	9,25,000	7,84,000	7,94,000

DETAILED ACCOUNT No. IX-A—STAMPS—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Sale of Revenue Stamps	34,170	34,800	35,800	36,700
Bills of Exchange or Hundies	7,704	3,000	6,000	6,000
Total ...	41,874	37,800	41,800	42,700

DETAILED ACCOUNT No. IX-B—STAMP—SALE OF OTHER NON-JUDICIAL STAMPS

	Actuals, 1935-36	Budget, Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Other Non-Judicial Stamps (Gross)	3,58,985	3,58,700	3,36,000	3,46,000
Deduct Receipts on account of Motor Vehicles transferred to XII—Receipts under Motor Vehicles Taxation Act.	—82,385	—60,000	—80,000	— 80,000
Deduct Receipts on account of Arms License Fees transferred to XLVI-Miscellaneous.	...	...	—31,000	—31,000
Net total other Non-Judicial Stamps ...	2,76,600	2,98,700	2,25,000	2,35,000

X—FORESTS.

Head of Department—Conservator of Forests, North-West Frontier Province

HEADS	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Timber and other Produce removed from the Forests by Government Agency.	...	57,913	56,700	79,600	64,000
Timber and other Produce removed from the Forests by Consumers or Purchasers.	...	2,54,302	2,37,900	2,61,200	2,62,000
Drift and Waif Wood and Confiscated Forest Produce ...	...	3,121	4,700	1,800	4,300
Revenue from Forests not managed by Government ...	...	44,235	34,400	64,400	37,400
Miscellaneous	X-A	31,093	24,100	28,500	1,05,300
Rounding	...	...	...	...	+500
Gross Total ...	...	3,90,664	3,57,800	4,35,500	4,73,500
Deduct Refunds ...	...	—1,231	—800	—500	—500
Net Total ...	...	3,89,433	3,57,000	4,35,000	4,73,000

DETAILED ACCOUNT NO. X-A—FORESTS—MISCELLANEOUS

Receipts from exploitation of Shisham trees—				
(i) Sale of Shisham timber—				
(a) Logs and Scantlings	...	...	...	76,500
(b) Fuels and Scraps	...	...	...	6,000
(ii) Miscellaneous	...	...	...	...
Total receipts from exploitation of Shisham trees ...	...	...	...	82,500
Other Receipts	31,093	24,100	28,500	22,800
Total Miscellaneous ...	31,093	24,100	28,500	1,05,300

XI—REGISTRATION.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Heads	Actuls, 1935-36	Budget Estimate 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	59,053	57,600	57,500	59,600
Fees for Copies of Registered Documents	7,015	5,900	7,100	6,700
Miscellaneous	3,473	3,000	3,600	3,800
Rounding	...	—400	...	...
Gross Total ...	69,541	66,100	68,200	70,100
Deduct Refunds ...	—137	—100	—200	—100
Total XI—Registration ...	69,404	66,000	68,000	70,000

XII—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT

Head of Department ... *Inspector-General of Police* / *Home Secretary*

	Actuals 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Receipts under the Indian Motor Vehicles Taxation Act ...	82,387	60,000	80,000	80,000
Receipts under the Provincial Motor Vehicles Taxation Act ...	...	...	...	90,000
Fees and other receipts ...	...	...	...	...
Gross Total ...	82,387	60,000	80,000	1,70,000
Deduct—Refunds ...	...	...	...	...
Net Total ...	82,387	60,000	80,000	1,70,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
A—IRRIGATION WORKS.				
SUMMARY				
Direct receipts				
Water rates ...	18,41,751	16,20,000	17,31,600	17,30,000
Other items ...	2,12,134	2,00,000	2,51,400	2,34,000
Deduct refunds ...	250	300	2,900	850
Total direct receipts ...	20,53,635	18,19,700	19,80,100	19,63,150
Indirect credits (Land Revenue due to Irrigation) ...	1,85,354	1,80,000	2,08,000	1,82,000
Total gross receipts ...	22,38,989	19,99,700	21,88,100	21,45,150
Deduct—Working Expenses ...	8,99,778	8,87,031	9,84,455	9,52,088
Rounding ...	...	+331	+355	−62
Total ...	13,39,211	11,13,000	12,04,000	11,93,000
PRODUCTIVE				
Direct receipts				
Lower Swat Canal ... Water rates ...	7,82,474	6,66,000	7,08,000	6,98,000
Lower Swat Canal ... Other items ...	87,750	84,000	1,06,400	1,06,000
Kabul River Canal ... Water rates ...	1,88,703	1,96,000	2,01,500	1,92,000
Kabul River Canal ... Other items ...	40,025	40,000	45,800	40,000
Total Direct Receipts ... Water rates ...	9,71,177	8,62,000	9,09,500	8,90,000
Total Direct Receipts ... Other items ...	1,27,775	1,24,000	1,52,200	1,46,000
Total Direct Receipts ... Total ...	10,98,952	9,86,000	10,61,700	10,36,000
Portion of Land Revenue due to Irrigation ...	1,07,243	1,04,000	1,07,500	1,06,000
Total ..	12,06,195	10,90,000	11,69,200	11,42,000
Deduct Working Expenses ...	3,80,945	3,68,960	3,33,068	3,19,943
Deduct Refunds ...	155	200	800	800
Net Productive Receipts ...	8,25,095	7,20,840	8,35,332	8,21,257

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department:—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE					
Direct Receipts					
Upper Swat Canal	Water rates	8,21,475	7,58,000	7,88,800	7,22,000
	Other items	81,793	76,000	98,400	88,000
Paharpur Canal	Water rates	49,099	..	33,300	1,18,000
	Other items	2,566	...	800	...
Total Direct Receipts ...	Water rates ...	8,70,574	7,58,000	8,22,100	8,40,000
	Other items ...	84,359	76,000	99,200	88,000
	Total ...	9,54,933	8,34,000	9,21,300	9,28,000
Portion of Land Revenue due to Irrigation		78,111	76,000	1,00,500	76,000
Total ...		10,33,044	9,10,000	10,21,800	10,04,000
Deduct Working Expenses		5,18,833	5,18,071	6,51,387	6,32,145
Deduct Refunds		95	100	2,100	50
Net Unproductive Receipts ...		5,14,116	3,91,829	3,68,313	3,71,805
Rounding		...	+331	+355	-62
Total XVII—Irrigation Net Receipts ...		13,39,211	11,13,000	12,04,000	11,93,000

XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

WORKS INCHARGE OF PUBLIC WORKS DEPARTMENT.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.				
Gross Receipts:—				
Water Rates (Paharpur Canal)	268	48,000	1,000	1,000
Miscellaneous		140		
Total ...	268	48,140	1,000	1,000
Deduct—Refunds	...	...	...	...
Rounding	...	—140	...	...
Total XVIII—Irrigation ...	268	48,000	1,000	1,000

XX—INTEREST

Head of Department —Secretary, Finance Department

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Landholders and other Notabilities	22,638	21,000	11,000	17,000
Interest on Advances to Cultivators	27,773	27,000	25,000	27,000
Interest on Loans to Municipalities and other Public Corporations ...	37,607	44,000	38,000	35,000
Interest on Miscellaneous Loans and Advances	...	...	...	5,000
Interest on Advances to Government Servants for—				
House Building	...	...	...	1,000
Motor Cars	...	...	...	2,000
Other Conveyances		...	...	100
Passages Advances	...	...	...	...
Rounding	...	...	...	—100
Gross Total ...	88,018	92,000	74,000	87,000
Deduct Refunds (Voted) ...	781	...	...	...
Net Total ...	87,237	92,000	74,000	87,000

XXI—ADMINISTRATION OF JUSTICE

Head of Department—Judicial Commissioner

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Sale-proceeds of Unclaimed and Escheated Property ...	...	1,521	600	600	600
Court-fees realised in cash	...	1,588	1,400	1,400	1,400
General Fees, Fines and Forfeitures	XXI-A	1,56,475	1,53,800	1,45,800	1,48,800
Miscellaneous Fees and Fines	XXI-B	53,244	53,000	51,600	53,600
Miscellaneous	...	60	100	200	200
Recoveries of Overpayments	...	1,436	700	1,200	1,000
Collection of payments for services rendered ...	...	454	...	...	...
Rounding	...	...	+400	−300	−100
Gross Total ...	...	2,14,778	2,10,000	2,00,500	2,05,500
Deduct—Refunds	...	−11,563	−15,000	−11,500	−11,500
Net Total ...	...	2,03,215	1,95,000	1,89,000	1,94,000

DETAILED ACCOUNT NO. XXI-A—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Fees levied by Courts	12,201	17,600	12,000	12,000
Magisterial Fines	1,09,359	1,06,000	1,01,000	1,09,000
Other General Fees, Fines and Forfeitures	34,915	30,200	32,800	27,800
Total General Fees, Fines and Forfeitures ...	1,56,475	1,53,800	1,45,800	1,48,800

DETAILED ACCOUNT NO. XXI-B—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Judicial Record Room Receipts	35,919	36,400	35,000	37,000
Commission on sale-proceeds of attached properties	12,129	12,200	11,300	11,300
Other Items	5,196	4,400	5,300	5,300
Total Miscellaneous Fees and Fines ...	53,244	53,000	51,600	53,600

XXII—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Jails	...	13,418	15,200	15,292	16,876
Jail Manufactures	XXII-A	1,87,960	1,94,360	1,97,060	1,89,900
Recoveries of Overpayments	...	26	100	2,600	100
Collection of Payments for Services rendered ...	...	...	...	...	...
Gross Total ...	...	2,01,404	2,09,660	2,14,952	2,06,876
Deduct Refunds (voted)	...	—45	—100	—100	—100
Rounding ...	...	...	+440	+148	+224
Net Total ...	...	2,01,359	2,10,000	2,15,000	2,07,000

DETAILED ACCOUNT NO. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
Sale-proceeds of articles manufactured in jails	1,84,244	1,91,100	1,93,500	1,86,440
Miscellaneous	3,716	3,260	3,560	3,460
Total Jail Manufactures ...	1,87,960	1,94,360	1,97,060	1,89,900

XXIII—POLICE.

Head of Department { *Inspector-General of Police, North-West Frontier Province, and* / *Revenue and Divisional Commissioner, North-West Frontier Province*

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Police Supplied to Public Departments, Private Companies and Persons—				
Recoveries creditable to the General Police Fund under Sections 13, 14, and 15 of the Indian Police Act (Act V of 1861).	...	...	...	24,000
Cash Receipts under the Arms Act	...	...	...	...
Fees, Fines and Forfeitures—				
Fees, Fines and Forfeitures	931	900	900	900
Cattle Pound Receipts	6,647	7,000	7,000	7,000
Recoveries of Overpayments	2,370	800	800	800
Collection of Payments for Services Rendered	2,532	1,600	2,100	4,396
Miscellaneous	22,290	1,02,000	1,79,000	12,000
Rounding	...	+400	—100	—396
Gross Total ...	34,770	1,12,700	1,89,700	48,700
Deduct Refunds ... { Cattle Pounds Refunds ...	—2,557	—2,700	—2,700	—2,700
Deduct Refunds ... { Other Refunds ...	—679	...	...	...
Net Total ...	31,534	1,10,000	1,87,000	46,000

XXVI—EDUCATION.

Head of Department—Director of Public Instruction, North-West Frontier Province

Heads	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
B—Secondary— Fees—Government Secondary Schools	82,333	81,000	83,000	86,500
D—Special— Fees and Other Receipts — Government Special Schools ...	265	...	300	300
E—General— Recoveries of Overpayments	947	100	1,200	400
Collection of Payments for Services rendered	220	200	200	200
Miscellaneous	9,870	10,700	14,300	10,600
Total General ...	11,037	11,000	15,700	11,200
Rounding ...		...	...	...
Gross Total ...	93,635	92,000	99,000	98,000
Deduct Refunds ...	...	...	...	...
Net Total ...	93,635	92,000	99,000	98,000

XXVII—MEDICAL.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Hospital Receipts	10,600	8,500	12,000	12,000
Receipts from charity boxes	481	500	500	500
Contributions	40,082	40,700	40,600	40,600
Recoveries of Overpayments	...	...	300	100
Collection of Payments for Services rendered	44,254	36,686	63,600	...
Miscellaneous	793	492	600	400
Gross Total ...	96,210	86,878	1,17,600	53,600
Deduct Refunds ...	—69	—100	—100	—1,500
Rounding ...	...	+222	+500	—100
Net Total ...	96,141	87,000	1,18,000	52,000

XXVIII—PUBLIC HEALTH.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs	Rs.
Income from Endowments	59	...	...	...
Collection of Payments for Services rendered	3,372	3,600	3,700	...
Contributions	...	...	6,500	6,800
Recoveries of Overpayments	102	...	400	200
Miscellaneous Provincial Laboratory Receipts	2,620	2,400	2,200	2,200
Rounding	...	...	+200	—200
Gross Total ...	6,153	6,000	13,000	9,00
Deduct Refunds ...	—184	...	...	...
Net Total ...	5,969	6,000	13,000	9,00

XXIX—AGRICULTURE.

Head of Department—Secretary, Development Departments

HEADS	Actuals, 1935-36	Budget Estimate 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs
Agricultural Receipts :—				
Income from Agricultural Farms—				
Sale of fruit	44,369	12,000	25,300	39,500
Other receipts		27,600	11,600	27,900
Sale proceeds of pure seed	24,083	23,000	25,000	50,000
Sale of manure	...	31,700	1,300	9,860
Income from Research Schemes:—				
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Sugar-cane Research Scheme	...	...	...	7,400
Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for the Marketing Scheme ...	...	...	...	10,000
Receipts from Public Gardens	553	100	100	100
Miscellaneous receipts	...	3,800	13,000	...
Total Agricultural Receipts ...	69,005	98,200	76,300	1,44,700
Recoveries of Overpayments	187	200	300	200
Rounding	...	—300	—300	+300
Gross Tota ..	69,192	98,100	76,300	1,45,200
Deduct—Refunds	—202	—100	—300	—200
Net Total XXIX—Agriculture ...	68,990	98,000	76,000	1,45,000

XXX—VETERINARY.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Collection of payments for services rendered	5,633	4,600	4,600	...
Other Receipts — Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for Veterinary Disease Investigation Scheme.	...	...	...	8,200
Rounding	...	+400	+400	−200
Total XXX—Veterinary ...	5,633	5,000	5,000	8,000

XXXI—CO-OPERATIVE CREDIT.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Audit Fees	6,753	6700	7,600	8,200
Miscellaneous Receipts — Transfer from the deposit account of grant made by the Government of India for the Co-operative Training and Education Scheme.	500	...	4,200	4,200
Rounding	...	+300	+200	−400
Total XXXI—Cooperative Credit ...	7,253	7,000	12,000	12,000

XXXII—INDUSTRIES.

Head of Department—Secretary, Development Departments

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate 1937-38
INDUSTRIES—INDUSTRIAL DEVELOPMENT	Rs.	Rs.	Rs.	Rs.
Handloom Weaving Industry—				
Income from the Handloom Weaving Institute	...	10,300	1,300	5,840
Transfer from the deposit account of the grant from the Central Government for the development of Handloom Weaving Industry.	5,500	3,500	3,500	17,300
Cottage and Small Scale Woollen Industries—				
Income from the Woollen Weaving Institute	...	...	...	8,400
Transfer from the deposit account of the grant from the Central Government for Cottage and Small Scale Woollen Industries.	...	...	...	19,660
Income from the Industrial (Zamindara) Shop	...	...	...	3,000
Rounding	...	+200	+200	−200
Total ...	5,500	14,000	5,000	54,000

XXXIV—BROADCASTING.

Head of Department—Secretary Development Departments.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Other Receipts	1,569	...	3,000	...
Gross Total ...	1,569	...	3,000	...
Deduct Refunds ...	...	...	...	...
Net Total ...	1,569	...	3,000	...

XXXVI—MISCELLANEOUS DEPARTMENTS.

Head of Departments—Various.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
Miscellaneous—	Rs.	Rs.	Rs.	Rs.
Examination Fees	...	...	1,000	...
Sale of Stores and Materials	5	...	...	...
Administration of Indian Partnership Act,, 1932	...	...	...	400
Miscellaneous	139	200	200	200
Rounding	...	—200	—200	+400
Gross Total ..	144	...	1,000	1,000
Deduct Refunds ...	...	...	...	...
Net Total ...	144	...	1,000	1,000

XXXIX—CIVIL WORKS.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department

Heads	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Rents	58,880	60,000	66,000	62,000
Ferry Receipts	1,13,825	1,05,000	1,08,000	1,14,500
Miscellaneous	27,734	25,000	34,000	19,600
Transfers from Road Development Fund Account. { Ordinary allotments ...	95,101	2,50,000	2,44,000	3,22,000
Transfers from Road Development Fund Account. { Allotments from the Reserve ...	69,770	...	1,02,000	6,73,500
Recoveries of Expenditure	34,330	2,000	24,000	18,000
Gross Total ...	3,99,640	4,42,000	5,78,000	12,09,600
Deduct Refunds ... { *Charged*	...	*—200*	*—1,100*	...
Deduct Refunds ... { Voted	—2,790	—500	—3,100	—4,300
Rounding	...	—300	+200	—300
Net total XXXIX—Civil Works ...	3,96,850	4,41,000	5,74,000	12,05,000

XLIV—RECEIPTS IN AID OF SUPERANNUATION

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Contributions for Pensions and Gratuities	20,508	21,000	20,000	21,265
Miscellaneous	525	200	200	200
Rounding	...	—100	—100	—365
Gross Total ...	21,033	21,100	20,100	21,100
Deduct Refunds	—1,083	—100	—100	—100
Net Total ...	19,950	21,000	20,000	21,000

XLV—STATIONERY AND PRINTING.

Head of Department— { *Jail Press—Inspector-General of Prisons, North-West Frontier Province*
Other Heads—Secretary, Development Departments }

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Stationery Receipts	...	4,621	3,500	4,000	1,000
Sale of Plain Paper used with Stamps ...	...	17,080	18,000	17,500	17,500
Sale of Gazettes and other Government Publications ...	...	4,019	3,000	4,000	4,000
Other Press Receipts...	XLV-A	15,301	14,600	15,210	4,410
Rounding ...	...	...	—100	+300	+100
Gross Total ...	...	41,021	39,000	41,010	27,010
Deduct Refunds	...	—23	...	—10	—10
Net Total ...	...	40,998	39,000	41,000	27,000

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL PRESS				
Cost of printing work executed for Public Departments	2,788	2,500	5,500	300
Sale-proceeds of service books and forms	3,115	4,000	3,000	3,000
Miscellaneous	3,297	1,200	710	1,010
Total Provincial Press ...	9,200	7,700	9,210	4,310
Jail Press				
Cost of printing work executed for Public Departments and Local Bodies ...	6,031	} 6,900	} 6,000	100
Miscellaneous	70			
Total Jail Press ...	6,101	6,900	6,000	100
Total Other Press Receipts	15,301	14,600	15,210	4,410

XLVI—MISCELLANEOUS

Heads of Departments—Various

	Detailed Account number	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	...	16,832	20,000	20,000	20,000
Unclaimed Supply Bills and Remittance Transfer Receipts of more than three years' outstanding.	...	...	...	...	...
Sale of Lands and Houses	...	104	...	...	...
Sale of Old Stores and Materials	...	2,299	2,000	1,500	1,500
Fees for Government Audit	...	12,349	11,700	8,000	10,400
Rents	...	65	100	100	100
Other Fees, Fines and Forfeitures	...	4,965	5,000	35,500	35,500
Recoveries of Overpayments	..	2,082	2,500	2,500	2,500
Collection of Payments for Services rendered	...	9,667	6,000	12,500	2,000
Contributions	...	...	...	...	...
Miscellaneous	XLVI (A)	1,15,815	1,11,100	1,05,100	1,35,100
Loss or Gain by Exchange...	...	—1	...	...	...
Rounding	...	...	—400	—200	—100
Gross Total ...	...	1,64,177	1,58,000	1,85,000	2,07,000
Deduct Refunds ...	...	21,927	20,000	15,000	15,000
Net Total ...	...	1,42,250	1,38,000	1,70,000	1,92,000

DETAILED ACCOUNT NO. XLVI (A)—MISCELLANEOUS.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Law Charges other than those in Pauper Suits ...	339	100	100	100
Sale-proceeds of Government House Furniture	...	...	...	...
Copying Agency Account	76,870	80,000	75,000	75,000
Staging Bungalow Fees	9,540	11,000	10,000	10,000
Other Items	29,066	20,000	20,000	20,000
Amount Transferred from Deposit Grant	...	..	...	30,000
Total Miscellaneous ...	1,15,815	1,11,100	1,05,100	1,35,100

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

PUBLIC DEBT.

PERMANENT DEBT.

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
For repayment of a Loan of Rs. 35,00,000 taken from the Government of India in 1936-37	...	...	...	60,00,000
Loan for the Malakand Hydro-Electric Scheme	...	...	...	
Loan for the Capital Expenditure on Civil Works	...	...	...	
Total ...	...	...	...	60,00,000

UNFUNDED DEBT.

STATE PROVIDENT FUNDS

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
General Provident Fund	...	...	...	3,70,000
Contributory Provident Fund	...	...	...	10,000
Total ...	...	...	...	3,80,000

DEPOSITS BEARING INTEREST—A—SINKING FUNDS.

APPROPRIATION FOR REDUCTION AND AVOIDANCE OF DEBT—OTHER APPROPRIATIONS.

Head of Department —Secretary to Government, Finance Department

Head of account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Appropriation for Reduction or Avoidance of Debt—				
Appropriation for re-payment of Loans from the Provincial Loans Fund ...	70,373	73,000	73,000	...
Total ...	70,373	73,000	73,000	...

C—OTHER DEPOSIT ACCOUNTS.

DEPOSITS OF LOCAL FUND

Head of Department — Secretary to Government, Finance Department.

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
District Funds ...	...	...	...	13,24,000
Municipal Funds ...	...	...	...	10,93,000
Total ...	...	...	...	24,17,000

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Department — Secretary to Government, Finance Department.

Revenue Deposits ...	...	...	...	12,11,000
Personal Deposits ...	...	...	...	17,52,000
Deposit on account of Police Funds ...	...	...	...	1,11,000
Public Works Deposits ...	...	...	...	2,45,000
Deposits of fees received by Government servants on account of work done for private bodies.	...	...	...	5,000
Other Civil Deposits ...	...	...	...	98,000
Total ...	...	...	...	34,24,000

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE AND PERMANENT ADVANCES

Head of Department —Secretary to Government, Finance Department.

Objection Book Advances ...	...	...	...	60,000
Advances for Rest Camps ...	...	...	...	2,000
Special Advances ...	...	...	...	4,000
Forest Advances ...	...	...	...	1,80,000
Total ...	...	...	...	2,46,000

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Head of Department: } *Revenue and Divisional Commissioner except in the case of Loans to Government servants. Secretary Finance in respect of loans to Government Servants.*

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.				
Advances to cultivators under —				
(1) Land Improvement Loans Act, 1883 ...	68,301	68,000	68,000	68,000
(2) Agriculturists Loans Act, 1884 ...	71,622	68,000	56,000	70,000
(3) Act VIII of 1873 ...	...	...	...	...
(4) Co-operative Societies Act of 1912 ...	2,000	...	...	...
Loans to Landholders and Other Notabilities ...	58,798	47,000	36,000	54,000
Loans to Municipalities ...	47,168	60,000	76,000	80,000
Miscellaneous Loans and Advances ...	4,100	...	...	...
Total ...	2,51,989	2,43,000	2,36,000	2,72,000
Loans to Government servants—				
House building advances ...	...	...	...	24,000
Advances for the purchase of motor cars ...	...	...	...	50,000
Passage Advances ...	...	...	...	...
Other Advances ...	...	...	...	...
Total ...	...	...	...	74,000
Total Loans and Advances ...	2,51,989	2,43,000	2,36,000	3,46,000

ADVANCES FROM THE PROVINCIAL LOANS FUND.

Head of Department—Secretary to Government, Finance Department.

Head of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
ADVANCES FROM THE PROVINCIAL LOANS FUND.				
(a) Advances for productive purposes—				
Malakand Hydro-Electric Scheme	4,87,000	23,12,000	35,00,000 (Malakand and Paharpur)	...
Paharpur Perennial Canal Scheme	12,79,000	3,40,000		...
Capital Expenditure on Irrigation incurred from 1932-33 ...	... (Capital Expenditure items)	6,00,000	...	...
Capital Expenditure on Commuted Value of Pensions ...				
(b) Advances for other purposes—				
For a Loan to the Municipal Committee, Abbottabad, for re-building Abbottabad Town.	...	2,00,000	...	...
Total ...	17,66,000	34,52,000	35,00,000	...

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department—Secretary to Government, Finance Department.

Head of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Remittances into Treasuries	...	...	...	2,65,000
Public Works Cheques	...	...	...	34,96,000
Other Remittances	...	...	...	53,000
Transfers between Public Works Officers	...	...	...	1,33,000
Total ...	...	...	...	39,47,000

DETAILED ESTIMATES
OF
EXPENDITURE

Grant No. 1

LAND REVENUE

Voted Rs. 3,31,000 ; *Charged Rs. 18,000*

Total Rs. 3,49,000

MAJOR HEAD : 7—LAND REVENUE

Head of Department—Revenue and Divisional Commissioner

SUMMARY	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration ...	7-A	16,695	16,440	16,580	16,127	7,360
Survey, Settlement and Record operations	7-B	5,994	3,000	5,500	6,985	3,900
Land Records	7-C	3,05,198	3,05,955	3,07,119	2,98,454	1,48,787
Allowances to District and Village Officers ...	...	9,717	9,000	9,000	9,200	4,600
Assignments and Compensations (*Charged*) ...	...	*17,177*	*17,800*	*17,800*	*17,800*	*8,900*
For rounding ... { *Charged* ...	...	...	*+200*	*+200*	*+200*	*+100*
For rounding ... { Voted ...	...	...	−395	−199	+234	+353
Total 7—Land Revenue ...	...	3,54,781	3,52,000	3,56,000	3,49,000	1,74,000
Charged ...	...	*17,177*	*18,000*	*18,000*	*18,000*	*9,000*
Voted ...	...	3,37,604	3,34,000	3,38,000	3,31,000	1,65,000

DETAILED ACCOUNT No. 7-A—LAND REVENUE—CHARGES OF ADMINISTRATION

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			FOREST RESERVES AND GRAZING LANDS					
Pay of Establishment.	7	7	Naib Tahsildars 2 (1 Rs. 150 and 1 Rs. 100), Clerk 1 (Rs. 40—2—90) and Muharrirs 4 (2 Rs. 30—1½—60—2—70 and 2 Rs. 25 each).	8,181	5,100	5,500	5,300	2,650
	8	7	Servants (14)	1,621	1,360	1,200	1,200	600
			Temporary establishment	...	2,900	2,900	2,900	1,450
			Leave salary	...	300	200	200	100
			Deduct on account of emergency cut in pay ...	−15	...	...	...	...
			Total Pay of Establishment ...	9,787	9,660	9,800	9,600	4,800
Allowances and Honoraria.			Travelling allowance	2,477	2,760	2,760	2,677	1,200
			Other allowances	154	320	320	320	160
			Total Allowances and Honoraria. ...	2,631	3,080	3,080	2,997	1,360
Contingencies ...			Contract contingencies	3,533	3,700	3,700	3,700	1,200
			Other contingencies	744	...	...	...	...
			Deduct—Lump cut for economy	...	...	...	−170	...
			Total Contingencies ...	4,277	3,700	3,700	3,530	1,200
			Total Charges of Administration ...	16,695	16,440	16,580	16,127	7,360

DETAILED ACCOUNT NO. 7-B—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Pay of establishment (Training of 10 Naib Tahsildars and 5 Kanungo candidates at Rs. 25 and Rs. 20 per mensem each respectively).	5,459	3,000	5,020	6,400	3,400
	Total Pay of Establishment ...	5,459	3,000	5,020	6,400	3,400
Allowances and Honoraria.	Travelling and other allowances ...	410	...	450	485	450
	Total Allowances and Honoraria ...	410	...	450	485	450
Contingencies ..	Supplies and services and contingencies ...	125	...	30	100	50
	Total Contingencies ...	125	...	30	100	50
	Total Survey, Settlement and Record operations ...	5,994	3,000	5,500	6,985	3,900

DETAILED ACCOUNT NO. 7-C—LAND REVENUE—LAND RECORDS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			DISTRICT CHARGES	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.			Appointment of one Field Kanungo, one Chaprasi and one Patwari for the Dera Ismail Khan District.	...	...	...	481	...
			Appointment of one Kanungo, one Patwari and one Chaprasi for 4½ months in connection with the opening of a Patwar School at Dera Ismail Khan.	...	...	...	468	531
			Appointment of one District Kanungo in the grade of Rs. 75-5/2-100 in the Mardan District with effect from the 1st January 1937	...	...	150	900	450
	83	82	Kanungos 5 (Rs. 75-⅚-100), 22 (Rs. 60), 11 (Rs. 50), 37 (Rs. 40) and 7 (Rs. 34). }	2,66,455	2,68,922	2,69,800	2,68,890	1,34,445
	816	815	Patwaris 162 (Rs. 26), 325 (Rs. 23) and 328 (Rs. 20) }					
			Appointment of one Peon at Rs. 14 per mensem in the Mardan District with effect from the 1st January 1937	...	...	28	168	84
	7	9	5 Peons at Rs. 14 and 4 Record Lifters at Rs. 23 each.	632	1,020	1,116	1,116	558
			Leave salary ...	...	4,000	4,000	4,000	2,000
			Deduct probable savings ...	...	-2,000	-2,000	-2,000	-1,000
			Deduct on account of emergency cut in pay ...	-102	...	...	...	...
			Total Pay of Establishment ...	2,66,985	2,71,942	2,73,094	2,74,023	1,37,068
Allowances and Honoraria.			Travelling allowance ... }	15,831	3,500	3,600	3,492	1,500
			Horse allowance ... }		12,385	12,285	12,285	6,000
			Horse allowance to Field Kanungo Dera Ismail Khan ...	...	...	...	114	...
			Other allowances ...	337	400	400	400	200
			Other allowances for the Patwar School at Dera Ismail Khan.	...	...	...	100	55
			Other allowances for the establishment of the Mardan District.	...	...	12	72	36
			Total Allowances and Honoraria ...	16,168	16,285	16,297	16,463	7,791
Contingencies ...			Construction and repairs of Patwarkhanas ... }	20,337	10,000	10,000	600	600
			Cost of stationery and printing ... }		2,628	2,628	2,628	1,314
			Contingencies ...	1,708	5,100	5,100	4,700	1,800
			Contingencies for the Patwar School at Dera Ismail Khan.	...	...	...	370	214
			Deduct—Lump cut for economy ...	...	...	...	-330	...
			Total Contingencies ...	22,045	[illegible]	[illegible]	[illegible]	[illegible]

Grant No. 2

PROVINCIAL EXCISE

Voted Rs. 84,000

Total Rs. 84,000

MAJOR HEAD : 8—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.	Rs.
District Executive Establishment (voted) ...	8-A	62,497	69,700	67,500	66,205	34,764
Cost of Opium supplied to Provincial Excise Department (voted).	...	14,535	14,800	14,800	17,500	...
Rounding	...	...	+500	—300	+295	+236
Total Excise (voted) ...	...	77,032	85,000	82,000	84,000	35,000

DETAILED ACCOUNT No. 8-A—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			(District Executive Establishment)	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Superintendent (Rs. 300—20—500) ...	6,000	6,000	6,000	6,000	2,000
			Deduct on account of emergency cut in pay ...	—25	...	...	...	...
			Leave Salary	...	...	...	...	2,000
			Total Pay of Officers ...	5,975	6,000	6,000	6,000	4,000
Pay of Establishments.	14	14	Inspectors—6 (Rs. 180—7½—285) and Sub-Inspectors—1 (Rs. 150) and 7 (Rs. 80—5—140).	34,052	31,682	30,534	30,711	15,355
			Conversion of the post of a Sub-Inspector into that of an Inspector for Mardan District.		...	90	593	296
	4	5	Clerks and Muharrirs 3 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).		2,300	2,742	2,803	1,400
	...	...	Temporary Establishment ...		3,936	3,336	2,136	1,968
	24	24	Servants Rs. 14 each	3,991	4,100	4,100	4,100	2,050
			Creation of the post of a Peon for Mardan District.	...	..	28	168	84
			Leave Salary	...	1,500	...	...	...
			Deduct on account of emergency cut in pay ...	—118	...	...	...	...
			Deduct—Probable Savings ...	...	—1,000	—334	...	...
			Total Pay of Establishments ...	37,925	42,518	40,496	40,511	21,153
Allowances and Honoraria.			Travelling allowance	9,806	9,000	10,500	9,305	5,000
			Travelling Allowance for Mardan District ...	...	...	40	240	120
			Other allowances	1,106	1,700	740	740	370
			Other Allowance for peon for Mardan District ...	...	...	2	12	6
			Total Allowances and Honoraria ...	10,912	10,700	11,282	10,297	5,496
Contingencies ...			Rewards	4,068	6,500	5,700	5,700	2,000
			Rewards for Mardan District	...	...	10	50	25
			Contract contingencies	1,599	2,000	2,000	2,000	1,000
			Other contingencies	284	432	432	497	240
			Contingencies for Mardan District ...	...	...	30	100	50
			Deduct—Lump cut for economy	...	...	...	—500	...
			Total Contingencies ...	5,951	8,939	8,172	7,847	3,315
Establishment charges payable to other Governments, Depart-			Charges payable to the North-Western Railway on account of half the cost of the pay of two Lady Ticket Examiners (Female Detectives).	1,734	1,550	1,550	1,550	800
			Total District Executive Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Grant No. 3

STAMPS

Voted Rs. 6,000 ; *Charged Rs. 16,000*

Total Rs. 22,000

MAJOR HEAD : 9—STAMPS

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence (voted)	9-A	2,477	2,736	1,572	2,586	810
A—Non-Judicial—						
Charges for the Sale of Stamps (*Charged*) ...	...	*13,488*	*12,000*	*13,500*	*13,500*	*5,100*
Cost of Stamps supplied from Central Stores (voted) ...	...	3,175	2,800	2,800	2,800	1,100
Total Non-Judicial { *Charged* ..	...	*13,488*	*12,000*	*13,500*	*13,500*	*5,100*
Total Non-Judicial { Voted ...	...	3,175	2,800	2,800	2,800	1,100
B—Judicial—						
Charges for the Sale of Stamps (*Charged*) ...	...	*2,461*	*2,700*	*2,500*	*2,500*	*1,250*
Cost of Stamps supplied from Central Stores (voted) ...	...	552	800	600	600	150
Total Judicial ... { *Charged* ...	...	*2,461*	*2,700*	*2,500*	*2,500*	*1,250*
Total Judicial ... { Voted ...	...	552	800	600	600	150
For rounding ... { *Charged* ...	...	...	*+300*	...	...	*—350*
For rounding ... { Voted ...	...	...	—336	+28	+14	—60
Total 9—Stamps ...	...	22,153	21,000	21,000	22,000	8,000
Charged ...	...	*15,949*	*15,000*	*16,000*	*16,000*	*6,000*
Voted ...	...	6,204	6,000	5,000	6,000	2,000

DETAILED ACCOUNT NO. 9-A—STAMPS—SUPERINTENDENCE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Temporary appointment of an Inspector and Auditor of Stamps and his peon with effect from the 1st October 1937.	...	864	..	720	...
	1	1	Clerk (Rs. 40—2—90)	1,476	612	636	660	330
			Leave salary	...	100	76	100	50
			Deduct on account of emergency cut in pay ...	—9	...	...	...	...
			Total Pay of Establishment ...	1,467	1,576	712	1,480	380
Allowances and Honoraria.			Travelling and other allowances ...	386	360	60	51	30
			Travelling and other allowance for Inspector and Auditor of Stamps and his peon,	...	...	...	255	...
			Total Allowances and Honoraria ...	386	360	60	306	30
Contingencies ...			Contract contingencies	412	800	800	800	400
			Other contingencies	212	...	..	...	...
			Total Contingencies ...	624	800	800	800	400
			Total Superintendence ...	2,477	2,736	1,572	2,586	810

Grant No. 4
FORESTS

Voted Rs. 3,45,000 ; *Charged Rs. 69,000*

Total Rs. 4,14,000

MAJOR HEAD : 10—FORESTS

Head of Department—Conservator of Forests, North-West Frontier Province

		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY			Rs.	Rs.	Rs.	Rs.	Rs.
10—Forests							
General Direction—Travelling Allowance	*Charged* ...	...	*260*	*500*	...	*400*	...
	Voted ...	...	87	300	...	300	...
Conservancy and Works (Voted) ...	...	10 (1)	95,818	1,10,400	1,08,200	1,93,400	85,300
Establishment ...	*Charged* ...	10 (2)	*39,864*	*58,300*	*46,900*	*57,305*	*23,020*
	Voted ...		1,41,946	1,51,300	1,52,000	1,51,700	72,350
Interest on Forest Capital Outlay (*Charged*)	...	...	*21,121*	*21,200*	*18,900*	...	...
Charges in England	*Charged* ...	10 (3)	...	...	...	*11,680*	*8,160*
	Voted ...		...	...	...	...	...
Loss or gain by exchange (*Charged*) ...	...	...	*—21*	...	...	...	...
Capital Outlay on Forests charged to Revenue (old head 8-A).	*Charged* ...	...	*600*	...	...	...	...
	Voted ...	...	3,256	...	...	...	...
Rounding ...	*Charged* ...	...	...	...	*+200*	*—385*	*—180*
	Voted ...	...	...	...	—200	—400	+350
Total 10—Forests	.	...	3,02,931	3,42,000	3,26,000	4,14,000	1,89,000
Charged	...	...	*61,824*	*80,000*	*66,000*	*69,000*	*31,000*
Voted	...	...	2,41,107	2,62,000	2,60,000	3,45,000	1,58,000

DETAILED ACCOUNT NO. 10 (1)—FORESTS—CONSERVANCY AND WORKS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, '937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forests.	Timber and other produce removed from forests by Government Agency—					
	Timber	30,921	200	700	400	200
	Firewood and charcoal		3,100	3,100	3,600	3,500
	Grass and other minor produce		25,300	25,800	36,500	16,800
	Exploitation of Shisham trees on the Lower Swat Canal.	...	...	9,100	...	...
	Timber and other produce removed from the forests by consumers or purchasers.	1,171	1,300	1,700	1,400	400
	Drift and waif wood and confiscated forest produce ...	2,274	3,400	2,000	3,400	1,000
	Total timber and other produce removed from forests .	34,366	33,300	42,400	45,300	21,900
Revenue from Forests not managed by Government.	Duty on foreign timber and other forest produce ...	749	600	300	400	...
Rent of leased forests and payments to shareholders in forests managed by Government.	Seigniorage fees payable to land owners ...	17,175	20,000	21,800	20,600	22,160
	Total Rent of Leased Forests, etc. ...	17,175	20,000	21,800	20,600	22,160
Live-stock, Stores, Tools and Plant.	Live-stock, stores tools and plant ...	1,964	1,500	2,900	2,000	890
	Purchase of Stores, Tools and Plant for the Shisham Exploitation Scheme.	...	...	600	..	...
	Conservation of Rakh Miran in the Dera Ismail Khan District.	...	...	...	250	...
	Total Live-stock, Stores, Tools and Plant ...	1,964	1,500	3,500	2,250	890
Organisation, improvement and extension of forests.	Organisation, improvement and extension of forests ..	16,181	17,400	10,850	13,250	4,700
	Re-stocking of the stretch of Shisham trees felled over	...	...	800	..	...
	Conservation of Rakh Miran in the Dera Ismail Khan District.	...	...	...	1,500	...
	Revision of working plan of the Galis Division ...	...	5,800	1,350	4,450	3,600
	Total Organization, Improvement and Extension of Forests	16,181	23,200	13,000	19,200	8,300

DETAILED ACCOUNT NO. 10 (1)—FORESTS—CONSERVANCY AND WORKS—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Communications and Buildings.	Communications and Buildings	23,516	29,200	24,760	31,[illegible]00	12,000
Suspense ...	Suspense—Works advances	...	—200	—400	—200	—200
Miscellaneous ...	Miscellaneous	1,867	2,800	2,840	2,650	800
	Conservation of Rakh Miran in the Dera Ismail Khan District.	...	...	...	200	...
	Total Miscellaneous ...	1,867	2,800	2,840	2,850	800
Exploitation of Shisham trees.	Establishment —					
	Pay of Officers	...	...	...	100	100
	Pay of Establishment	...	...	...	5,000	2,500
	Travelling Allowance	...	...	...	300	150
	Contingencies	...	...	...	1,000	500
	Total Establishment ...	...	...	...	6,400	3,250
	Machinery and Tools	...	...	...	700	500
	Felling, logging and loading, etc.	...	...	...	26,000	13,300
	Labour at factory	...	...	...	...	...
	Payment of Royalty to Irrigation Department ...	...	...	...	34,000	...
	Repairs to Canal Roads	...	...	...	800	400
	Miscellaneous	...	...	...	3,900	2,000
	Total Exploitation of Shisham trees ...	...	...	...	71,800	19,450
	Total Conservancy and Works ...	95,818	1,10,400	1,08,200	1,93,400	85,300

DETAILED ACCOUNT No. 10-(2)—FORESTS—ESTABLISHMENT

SUMMARY		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers	*Charged* ...	*35,612*	*50,600*	*39,920*	*49,169*	*20,680*
	Voted ...	18,074	16,640	20,500	17,980	8,650
Expenditure in England	*Charged* ...	*3,976*	*15,200*	*16,520*	...	
	Voted ...	...	...	...		...
Pay of Establishment		80 873	87,746	83,000	88,139	44,000
Allowances and Honoraria	*Charged* ...	*4,015*	*6,500*	*5,235*	*6,305*	*2,340*
	Voted ...	24,421	25,514	26,400	24,821	12,100
Contingencies		17,522	18,400	19,100	17,760	7,600
Grants-in-aid, Contributions, etc.—(*Charged*) ...		*837*	*1,200*	*1,745*	*1,831*	...
Charges payable to other Governments, Departments, etc. (Voted) ...		3,000	3,000	3,000	3,000	...
Gross Total Establishment	*Charged* ...	*44,440*	*73,500*	*63,420*	*57,305*	*23,020*
	Voted ...	1,43,890	1,51,300	1,52,000	1,51,700	72,350
Deduct—Establishment not charged to Revenue ...	*Charged* ...	*—600*	...	...	...	...
	Voted ...	—1,944	...	...	...	...
Deduct—Expenditure in England	*Charged* ...	*—3,976*	*—15,200*	*—16,520*	...	...
	Voted ...	...	...	...	...	...
Net Total Establishment ...		1,81,810	2,09,600	1,98,900	2,09,005	95,370
	Charged ...	*39,864*	*58,300*	*46,900*	*57,305*	*23,020*
	Voted ...	1,41,946	1,51,300	1,52,000	1,51,700	72,350

Primary units of appropriation	Numbers 1935-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	2	2	1 Conservator (Rs. 1,750—100—2,150) and 1 Deputy Conservator (Rs. 325—1,350)—(*Charged*).	*35,760*	*38,400*	*35,363*	*39,242*	*18,780*
			Working Plan Officer (*Charged*) ...	...	*12,200*	*4,557*	*9,927*	*1,900*
	2	2	Extra Assistant Conservators (Rs. 250—25—750 plus special pay of Rs. 50 per mensem each).	18,085	16,640	16,600	17,180	8,650
			Working Plan Allowance of Divisional Forest Officer, Peshawar for preparation of working plan of the Shisham Exploitation Scheme.	...	...	200	...	...
			Leave salary (Voted) ...	191	...	3,700	800	...
			Deduct on account of emergency cut in pay. *Charged* ...	*—148*	...	...	...	...
			Voted ...	—202		...	...	...
			Total Pay of Officers... *Charged* ..	*35,612*	*50,600*	*39,920*	*49,169*	*20,680*
			Voted ...	18,074	16,640	20,500	17,980	8,650
Pay of Establishment.	13	16	Forest Rangers 1 (Rs. 150), 3 (Rs. 125), 1 (Rs. 100), 4 (Rs. 80) and 2 (Rs. 68) and Deputy Rangers, 3 (Rs. 50) and 2 (Rs. 45).					
	176	176	Foresters and Forest Guards (at rates varying from Rs. 16 to Rs. 40).	71,616	78,910	75,976	82,100	39,920
	18	18	Superintendent and clerks 1 (Rs. 150—10—300), 1 (Rs. 100—6—200), 6 (Rs. 75—5—125) and 10 (Rs. 40—2—90).					
	15	15	Servants (1 Rs. 18 and 14 Rs. 14 each) ...					
			Revision of the grade pay of Superintendent, Conservator's Office from Rs. 150—10—300 to Rs. 250—10—350.	...	...	1,080	1,080	540
			2 Temporary Peons for Working Plan Officer...	...	336	145	265	84
			1 Deputy Ranger (Rs. 50), 6 Forest Guards (Rs. 16 each) and 1 Peon (Rs. 14) for Conservation of Rakh Miran.	...	...	...	640	...
			Temporary establishment	5,392	6,000	6,045	6,054	3,456
			Leave salary ...	4,018	2,500	2,500	...	...
			Deduct on account of emergency cut in pay ...	—153	...	...	...	...
			Deduct—Probable Savings	...	...	—2,746	—2,000	...
			Total Pay of Establishment ...	80,873	87,746	83,000	88,139	44,000

DETAILED ACCOUNT No. 10 (2)—FORESTS—ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling Allowance ... *Charged* ...	4,015	5,000	4,500	4,305	2,340
	Voted ...	15,831	16,250	16,835	15,500	7,900
	Travelling allowance for revision of Working Plan. *Charged* ...	...	1,500	735	2,000	...
	Voted ...	...	164	65	151	...
	Travelling Allowance for Establishment for Rakh Miran.	...	...	...	200	...
	Training of two Government stipendiary students at the Forest College, Dehra Dun.	4,031	4,400	4,800	4,240	1,900
	Other allowances	4,559	4,700	4,700	4,730	2,300
	Total Allowances and Honoraria	28,436	32,014	31,635	31,126	14,440
	Charged ...	4,015	6,500	5,235	6,305	2,340
	Voted ...	24,421	25,514	26,400	24,821	12,100
Contingencies ...	Miscellaneous (Contingencies)	17,522	18,400	18,900	17,432	7,600
	Contingencies for the Shisham Exploitation Scheme	...	...	200	...	...
	Contingencies for Conservation of Rakh Miran ...	...	...	...	328	...
	Total Contingencies ...	17,522	18,400	19,100	17,760	7,600
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. - *Charged.*	*837*	*1,200*	*1,458*	*1,329*	...
	Contribution for passages of Working Plan Officer—*Charged.*	...	...	*287*	*502*	...
	Total Grants-in-aid, Contributions, etc. ...	*837*	*1,200*	*1,745*	*1,831*	...
Establishment Charges payable to other Governments, Departments, etc.	Contribution to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government (voted).	3,000	3,000	3,000	3,000	...
	Total Establishment charges payable to other Governments, Departments, etc.	3,000	3,000	3,000	3,000	...

DETAILED ACCOUNT No. 10 (3)—FORESTS—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	CHARGES IN ENGLAND. *High Commissioner.*	Rs.	Rs.	Rs.	Rs.	Rs.
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... *Charged* ...	...	...	...	4,360	4,360
	Voted ...	...	...	...	...	...
Sterling Overseas Pay.	Sterling overseas pay—*Charged* ...	...	...	...	7,320	3,800
	Total Charges in England ...	...	...	...	11,680	8,160
	Charged ...	...	...	...	*11,680*	*8,160*

Grant No. 5

REGISTRATION

Voted Rs. 11,000

Total Rs. 11,000

MAJOR Head: 11—REGISTRATION

Head of Department—Revenue and Divisional Commissioner

SUMMARY	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
REGISTRATION						
District charges	11-A	11,174	11,700	11,049	11,290	5,412
Rounding	...	...	+300	—49	—290	—412
Total Registration (voted) ...	...	11,174	12,000	11,000	11,000	5,000

DETAILED ACCOUNT NO. 11-A—REGISTRATION—DISTRICT CHARGES

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Naib Tahsildar, Rs. 100		1,200	1,200	1,200	600
	12	11	Clerks 3 (Rs. 40—2—90) and 8 (Rs. 30—1½—60/2—70)		7,167	6,516	6,592	3,296
	5	5	Servants (Rs. 14 each)	9,262	840	840	840	420
			Appointment of a permanent Registration Muharrir at Swabi in the grade of Rs. 30—1½—60/2—70.	...	...	...	150	...
			Leave salary...	...	300	300	318	...
			Deduct on account of emergency cut in pay ...	—24	...	...	...	...
			Total Pay of Establishment ...	9,238	9,507	8,856	9,100	4,316
Allowances and Honoraria.			Commission to Sub-Registrars	774	800	800	800	400
			Travelling and other allowances	983	1,193	1,118	1,190	596
			Total Allowances and Honoraria ...	1,757	1,993	1,918	1,990	996
Contingencies ...			Contract contingencies	179	200	275	200	100
			Total District Charges ...	11,174	11,700	11,049	11,290	5,412

Grant No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

Voted Rs. 12,000

Total Rs. 12,000

MAJOR HEAD : 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

Head of Department { *Inspector-General of Police*
Home Secretary

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	12-A	4,866	5,083	5,033	12,001	4,657
Inspection of Motor Vehicles	...	...	...	...	...	...
Compensation to local bodies, etc.	...	...	...	...	...	...
Other charges	...	...	...	...	...	...
Rounding	...	...	—83	—33	—1	+343
Total ...	...	4,866	5,000	5,000	12,000	5,000

DETAILED ACCOUNT NO. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT—CHARGES OF COLLECTION.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38	CHARGES OF COLLECTION	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	6	6	Head Constables for the registration of motor vehicles and collection of license fees in the grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	4,057	4,248	4,248	4,320	3,735
			Appointment of staff for the collection of motor tax; six Clerks Rs. (70—5—125) and seven Moharrirs Rs. (30—1½—60/2—70) with effect from the 15th June 1937.	...	...	...	5,355	
			Total Pay of Establishment ..	4,057	4,248	4,248	9,675	3,735
Allowances and Honoraria.			House Rent Allowance	499	480	380	480	402
			Other allowances		...	...	573	
			Travelling Allowance	...	50	100	68	40
			Total Allowances, Honoraria, etc. ..	499	530	480	1,121	442
Contingencies ...			Clothing	105	105	105	105	60
			Foot Equipment					
			Contingencies	205	200	200	200	420
			Contingencies	...	...	...	1,000	
			Deduct—Lump cut for economy	...	...	...	—100	...
			Total Contingencies ...	310	305	305	1,205	480
			Total Charges of Collection	4,866	5,083	5,033	12,001	4,657

Grant No. 7

IRRIGATION WORKS (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

Voted Rs. 4,94,000; *Charged Rs. 11,04,000*

Total Rs. 15,98,000

MAJOR HEAD XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES.
MAJOR HEAD 17—INTEREST ON DEBT.
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
GENERAL SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses	3,11,357	3,11,000	3,78,000	3,71,000	1,65,000
17—Interest on Debt (*Charged*)	*10,80,711*	*11,18,000*	*10,96,000*	*11,04,000*	...
18—Irrigation, Navigation, Embankment, etc.—					
A—Irrigation Works in charge of Public Works Officers	42,225	73,000	31,000	26,000	16,000
A—Irrigation Works in charge of Civil Officers ...	9,300	25,000	25,000	25,000	6,000
B—Navigation, Embankment and Drainage Works ...	85,384	54,000	91,000	72,000	44,000
Total ...	15,28,977	15,81,000	16,21,000	15,98,000	2,31,000
Charged ...	*10,80,711*	*11,18,000*	*10,96,000*	*11,04,000*	...
Voted ...	4,48,266	4,63,000	5,25,000	4,94,000	2,31,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	A	30,936	45,000	62,000	60,000	34,000
Maintenance and Repairs	B	3,02,089	2,63,000	3,53,500	3,11,000	1,27,000
Tools and Plant	C	3,342	8,700	7,000	6,000	3,700
Suspense	D	—25,010	—5,500	44,500	—6,000	...
Rounding	...	...	—200	...	...	+300
Total XVII—Irrigation—Working Expenses ...	...	3,11,357	3,11,000	3,78,000	3,71,000	1,65,000

TOTAL FIGURES UNDER MAJOR HEAD—XVII—IRRIGATION—WORKING EXPENSES.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Works	3,11,357	3,11,000	3,78,000	3,71,000	1,65,000
Establishment and Pensionary Charges, vide pages 67—72	5,88,421	5,76,031	6,06,455	5,81,088	...
Total ...	8,99,778	8,87,031	9,84,455	9,52,088	1,65,000
Productive	3,80,945	3,68,960	3,33,068	3,19,943	47,600
Unproductive	5,18,833	5,18,071	6,51,387	6,32,145	1,17,400
Charged	*1,20,205*	*93,537*	*1,06,421*	*1,11,819*	...
Voted	7,79,573	7,93,494	8,78,034	8,40,269	1,65,000

DETAILED ACCOUNT No. XVII-A—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Productive—					
Lower Swat Canal	8,154	12,000	14,000	4,000	3,700
Kabul River Canal	6,120	12,000	12,000	15,000	5,000
Unproductive—					
Upper Swat Canal	16,662	21,000	21,000	15,000	7,000
Paharpur Perennial Canal	...	...	15,000	26,000	18,300
Total ...	30,936	45,000	62,000	60,000	34,000

DETAILED ACCOUNT No. XVII-B—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—MAINTENANCE AND REPAIRS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Productive—					
Lower Swat Canal	77,146	75,000	82,000	73,000	26,000
Kabul River Canal	30,817	30,000	35,000	34,000	12,000
Unproductive—					
Upper Swat Canal	1,70,647	1,58,000	1,83,500	1,56,000	65,000
Paharpur Perennial Canal	23,479	...	27,000	28,000	24,000
Maintenance and Repairs of Bilot Section of the Paharpur Canal	...	...	26,000	20,000	...
Total ...	3,02,089	2,63,000	3,53,500	3,11,000	1,27,000

DETAILED ACCOUNT No. XVII-C—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—TOOLS AND PLANT

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Productive—					
Lower Swat Canal	811	2,500	1,800	1,700	500
Kabul River Canal	859	1,200	1,800	800	400
Unproductive—					
Upper Swat Canal	1,435	5,000	3,400	3,500	2,800
Paharpur Perennial Canal	237	...	...	...	...
Total ...	3,342	8,700	7,000	6,000	3,700

DETAILED ACCOUNT No. XVII-D—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—SUSPENSE

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Productive—					
Lower Swat Canal	−3,488	−6,000	−14,000	−6,000	...
Kabul River Canal	−20,234	1,000	−8,000	...	...
Unproductive—					
Upper Swat Canal	−1,288	−500	−22,500	...	...
Paharpur Perennial Canal	...	...	...	...	...
Total ...	−25,010	−5,500	−44,500	−6,000	...

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Charged					
Productive—					
Lower Swat Canal	2,21,158	2,21,138	2,21,117	2,21,117	...
Kabul River Canal	52,567	52,877	52,736	53,244	...
Unproductive—					
Upper Swat Canal	7,26,639	7,27,535	7,27,171	7,28,191	...
Paharpur Canal	80,347	1,16,131	94,708	1,01,508	...
Total ...	10,80,711	11,17,681	10,95,732	11,04,060	...
Rounding	...	+319	+268	—60	...
Total ...	10,80,711	11,18,000	10,96,000	11,04,000	...

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.						
Civil Canals						
Extensions and Improvements	...	30,497	35,000	20,500	20,000	7,800
Maintenance and Repairs	...	62,058	86,000	62,500	58,000	25,200
Tools and Plant	...	791	3,400	800	850	...
Suspense	...	...	...	...	...	...
Other Charges	...	6,076	7,000	5,700	5,500	2,700
Deduct English Cost of Stores and Establishment ...	...	—197	...	...	...	...
Deduct contributions from local bodies ...	...	—57,000	—58,000	—58,215	—58,000	—20,000
Rounding	...	...	—400	—285	—350	+300
Total 18-A—Irrigation ...	...	42,225	73,000	31,000	26,000	16,000

TOTAL FIGURES UNDER MAJOR HEAD—18-A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Works	42,225	73,000	31,000	26,000	16,000
Establishment and Pensionary Charges, vide pages 67—72 ...	94,506	1,82,866	1,19,542	1,17,957	...
Total ...	1,36,731	2,55,866	1,50,542	1,43,957	16,000
Charged	—40,447	36,747	20,978	23,003	...
Voted	1,77,178	2,19,119	1,29,564	1,20,954	16,000

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE —WORKS IN CHARGE OF CIVIL OFFICERS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.
			Works for which neither Capital nor Revenue Accounts are kept—Works in charge of Civil Officers.					
Works ...			Works	...	15,000	15,000	15,000	1,000
Pay of Establishment.	8	8	Canal Naib Tahsildars 1 (Rs. 100), 2 (Rs. 85) and Kanungos 5 (Rs. 40).	6,213	5,640	6,000	5,496	2,748
	3	3	Servants at Rs. 14 per mensem each ...		504		504	252
			Leave salary		200		200	100
			Deduct emergency cut in pay ...	—10	...	...	...	...
			Total Pay of Establishment ...	6,203	6,344	6,000	6,200	3,100
Allowances and Honoraria.			Travelling Allowance	3,097	3,156	3,200	3,104	1,600
			Other Allowances		...	...	...	...
			Total Allowances and Honoraria ...		3,156	3,200	3,104	1,600
Contingencies ...			Contingencies		400	400	400	200
			Total Contingencies ...		400	400	400	200
			Rounding	...	+100	+400	+296	+100
			Total A—Irrigation Works in Charge of Civil Officers ...	9,300	25,000	25,000	25,000	6,000

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
Works for which neither Capital nor Revenue Accounts are kept.					
Swabi and Lower Swat Canal Division					
Extensions and improvements	49,809	37,000	37,000	20,000	12,000
Provision for the improvement of Drains	...	...	...	10,000	...
Maintenance and repairs	14,956	15,000	15,000	20,000	20,000
Maintenance of Dera Ismail Khan Bund	...	...	15,500	...	...
Tools and plant	529	1,500	1,500	1,500	...
Suspense--Reserve stone for Dera Ismail Khan Bund ...	...	...	21,500	20,000	12,000
Grant-in-aid	20,000	...	...	...	...
Rounding	...	+500	+500	+500	...
Total B—Navigation, Embankment, etc. ...	85,384	54,000	91,000	72,000	44,000

TOTAL FIGURES UNDER MAJOR HEAD 18-B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Works	85,384	54,000	91,000	72,000	44,000
Establishment and Pensionary Charges, vide pages 67—72...	1,14,405	63,951	65,221	39,016	...
Total ...	1,99,789	1,17,951	1,56,221	1,11,016	44,000
Charged	23,406	15,751	17,396	11,997	...
Voted	1,76,383	1,02,160	1,38,825	99,019	44,000

Grant No. 8

IRRIGATION (CAPITAL)

Voted Rs. **38,000**

Total Rs. 38,000

MAJOR HEAD: 19—CONSTRUCTION OF CAPITAL IRRIGATION WORKS FINANCED FROM ORDINARY REVENUE, AND

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES)

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
19—Construction of Capital Irrigation Works financed from Ordinary Revenue.	*Charged* ...	...	...	...	...	...
	Voted ...	...	...	...	...	...
68—Construction of Capital Irrigation Works not charged to Revenue.	*Charged* ...	*13,379*	*8,000*	*4,000*	...	...
	Voted ...	13,03,641	3,49,000	3,71,000	38,000	18,000
	Total	13,17,020	3,57,000	3,75,000	38,000	18,000
	Charged ...	*13,379*	*8,000*	*4,000*	...	...
	Voted ...	13,03,641	3,49,000	3,71,000	38,000	18,000

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE.

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS						
Works	68 (A)	12,28,730	3,32,400	3,42,600	38,000	18,300
Tools and Plant	68 (B)	4,212	200	200	...	...
Suspense	68 (C)	36,414	...	12,000	...	...
Establishment Charges—Paharpur Perennial Canal Scheme. *Charged* ...	68 (D)	*17,226*	*7,700*	*3,850*	...	...
Establishment Charges—Paharpur Perennial Canal Scheme. Voted ...	68 (D)	31,840	15,660	14,250	...	...
Pensionary Charges—Paharpur Perennial Canal. *Charged* ...	...	*793*	*200*	*490*	...	...
Pensionary Charges—Paharpur Perennial Canal. Voted ...	...	2,904	600	2,050	...	...
Deduct—Recoveries on Capital Account ...	...	—459	...	...	...	...
Deduct—English cost of Stores and Establishment—*Charged*	...	*—4,617*	...	...	...	...
Loss or Gain by Exchange—*Charged*	...	*—23*	...	...	...	...
Rounding ... ... *Charged* ...	...	...	*+100*	*—340*	...	...
Rounding ... ... Voted ...	...	...	+140	—100	...	—300
Total ...	...	13,17,020	3,57,000	3,75,000	38,000	18,000
Charged ...	...	*13,379*	*8,000*	*4,000*	...	...
Voted ...	...	13,03,641	3,49,000	3,71,000	38,000	18,000

TOTAL FIGURES UNDER MAJOR HEAD "68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS, ETC."

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Works (including Establishment charges relating to Paharpur Perennial Canal) ...	13,17,020	3,57,000	3,75,000	38,000	18,000
Establishment and Pensionary charges relating to ordinary Paharpur Canal ...	22,107				
Establishment and Pensionary charges relating to other Canals ...	6,764	10,208	58,506	19,181	...
Total ...	13,45,891	3,67,208	4,33,506	57,181	18,000
Charged ...	*21,621*	*10,521*	*19,605*	*5,831*	...
Voted ...	13,24,270	3,56,687	4,13,901	51,350	18,000

DETAILED ACCOUNT No. 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—WORKS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Productive—					
Lower Swat Canal ...	...	...	...	...	...
Kabul River Canal ...	9,019	...	...	15,000	...
Unproductive—					
Upper Swat Canal ...	2,471	16,600	16,600	15,000	10,300
Paharpur Perennial Canal ...	12,17,240	3,15,800	3,26,000	8,000	8,000
Total ...	12,28,730	3,32,400	3,42,600	38,000	18,300

DETAILED ACCOUNT No. 68-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Productive—					
Lower Swat Canal ...	...	...	...	...	...
Kabul River Canal ...	60	...	...	...	...
Unproductive—					
Upper Swat Canal ...	17	200	200	...	...
Paharpur Perennial Canal ...	4,135	...	...	...	...
Total ...	4,212	200	200	...	...

DETAILED ACCOUNT No. 68-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Productive—					
Lower Swat Canal ...	...	...	...	...	...
Kabul River Canal ...	...	...	...	...	...
Unproductive—					
Upper Swat Canal ...	...	...	...	...	...
Paharpur Perennial Canal ...	36,414	...	12,000	...	...
Total ...	36,414	...	12,000	...	...

DETAILED ACCOUNT No. 68-D—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—ESTABLISHMENT CHARGES—PAHARPUR PERENNIAL CANAL SCHEME.

Primary units of appropriation	Number 1936-37	Number 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
					Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	...	Executive Engineer ...	*Charged* ...	6,302	...	...	...	...
				Voted ...	6,121	2,575	2,965	...	...
			Overseas pay (*Charged*)	...	...	...	...	...	...
			Total Pay of Officers	...	12,423	2,575	2,965	...	...
				Charged ...	6,302	...	...	...	...
				Voted ...	6,121	2,575	2,965	...	...
Pay of Establishment.	...	...	Clerks, Accountants, Draftsmen and subordinates.		12,523	3,500	5,100	...	...
			Total Pay of Establishment	...	12,523	3,500	5,100	...	...
Allowances and Honoraria.			Travelling Allowance ...	*Charged*	1,209	...	...	...	...
				Voted ...	2,501	2,000	2,015	...	...
			Other Allowances ...	*Charged* ...	...	...	...	...	...
				Voted	...	...	20	...	...
			Total Allowances and Honoraria	...	3,710	2,000	2,035	...	...
				Charged ...	1,209	...	...	...	...
				Voted ...	2,501	2,000	2,035	...	...
Contingencies ...			Contingencies...	...	4,403	1,000	1,000	...	...
			Total Executive	...	33,059	9,075	11,100	...	...
			Charged	...	7,511	...	...	...	...
			Voted	...	25,548	9,075	11,100	...	...
			Medical Establishment.						
Pay of Establishment.			Pay of Establishment (Voted) ...	...	...	285	...	...	...
			Add on account of share of Chief Engineer and Superintending Engineer, Southern Circle Offices.	*Charged* ...	9,715	7,700	3,850	...	...
				Voted ...	6,292	6,300	3,150	...	...
				Total ...	16,007	14,000	7,000	...	...
			Grand total	...	49,066	23,360	18,100	...	...
				Charged ...	17,226	7,700	3,850	...	...
				Voted ...	31,840	15,660	14,250	...	...

Grant No. 9

ESTABLISHMENT AND PENSIONARY CHARGES OF THE PUBLIC WORKS DEPARTMENT

Voted Rs. 9,36,000 ; *Charged Rs. 2,92,000*

Total Rs. 12,28,000

Head of Department—Chief Engineer and Secretary to Government, N.-W. F. P., Public Works Department

	Detailed Account No.	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.
Establishment Charges, vide details on pages 68–72 — *Charged*	...	*2,11,378*	*2,22,000*	*2,78,000*	*1,43,000*
Voted	...	8,97,424	8,83,000	9,08,000	4,44,000
Total	...	11,08,802	11,05,000	11,86,000	5,87,000
Pensionary Charges ... ... — *Charged*	B	*11,200*	*16,100*	*13,650*	...
Voted	B	21,650	30,900	27,650	...
Total	...	32,850	47,000	41,300	...
Rounding ... — *Charged* ...	...	*+ 422*	*—100*	*+ 350*	...
Voted	...	—74	+ 100	+ 350	...
Total ...	...	11,42,000	11,52,000	12,28,000	5,87,000
Charged ...	...	*2,23,000*	*2,38,000*	*2,92,000*	*1,43,000*
Voted ...	...	9,19,000	9,14,000	9,36,000	4,44,000
Distribution of Establishment charges between Irrigation and Civil Works :—					
Irrigation Department ... — *Charged*... ...	A	*1,37,396*	*1,44,300*	*1,39,000*	...
Voted	A	6,62,810	6,58,424	5,76,942	...
Total	...	8,00,206	8,02,724	7,15,942	...
Civil Works ... ... — *Charged*... ...	...	*73,982*	*77,700*	*1,39,000*	...
Voted	...	2,34,614	2,24,576	3,31,058	...
Total	...	3,08,596	3,02,276	4,70,058	...

A—DISTRIBUTION OF ESTABLISHMENT CHARGES OVER VARIOUS IRRIGATION HEADS ON PRO-RATA BASIS

	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
XVII – Irrigation—Working Expenses—				
Charged ...	*86,487*	*95,739*	*1,01,851*	...
Voted ...	4,67,310	4,78,329	4,48,423	...
Total ...	5,53,797	5,74,068	5,50,274	...
18-A—Irrigation Works—				
Charged ...	*33,977*	*18,872*	*20,907*	...
Voted ...	1,41,804	94,286	90,572	...
Total ...	1,75,781	1,13,158	1,11,479	...
18-B—Irrigation—				
Charged ...	*14,601*	*15,650*	*10,922*	...
Voted ...	46,305	45,233	25,377	...
Total ...	60,906	60,883	36,299	...
68—Irrigation Capital Expenditure not charged to Revenue –				
Charged ...	*2,331*	*14,039*	*5,320*	...
Voted ...	7,391	40,576	12,570	...
Total ...	9,722	54,615	17,890	...
Total Establishment Charges of Irrigation Department ...	8,00,206	8,02,724	7,15,942	...
Charged ...	*1,37,396*	*1,44,300*	*1,39,000*	...
Voted	6,62,810	6,58,424	5,76,942	...

B—Distribution of Pensionary Charges over various Irrigation Heads on Pro-Rata basis

	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses—				
Charged ...	*7,050*	*10,682*	*9,968*	...
Voted ...	15,184	21,705	20,846	...
Total ...	22,234	32,387	30,814	...
18-A—Irrigation Works—				
Charged ...	*2,770*	*2,106*	*2,096*	...
Voted ...	4,315	4,278	4,382	...
Total ...	7,085	6,384	6,478	...
18-B—Irrigation—				
Charged ...	*1,190*	*1,746*	*1,075*	...
Voted ...	1,855	2,592	1,642	...
Total ...	3,045	4,338	2,717	...
68—Irrigation Capital Expenditure not charged to Revenue—				
Charged ...	*190*	*1,566*	*511*	...
Voted ...	296	2,325	780	...
Total ...	486	3,891	1,291	...
Grand Total ...	32,850	47,000	41,300	...
Charged ...	*11,200*	*16,100*	*13,650*	...
Voted ...	21,650	30,900	27,650	...

DETAILS OF ESTABLISHMENT CHARGES OF PUBLIC WORKS DEPARTMENT

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
			DIRECTION.	Rs.	Rs.	Rs.	Rs.	Rs.
			Office of Chief Engineer.					
Pay of Officers.	1	1	Chief Engineer (Rs. 2,750—125—3,000 plus special pay Rs. 250) (*Charged*).	50,996	*37,946*	*52,300*	*38,375*	*18,850*
	1	1	Personal Assistant (Rs. 625—50—1,375 plus special pay Rs. 150) and language pay Rs. 100 per mensem (*Charged*).		*14,367*		*14,967*	*7,300*
			Deduct on account of emergency cut in pay (*Charged*) ...		...	...	...	...
			Total Pay of Officers (*Charged*) ...	*50,996*	*52,313*	*52,300*	*53,342*	*26,150*
Pay of Establishment.	20	20	Superintendent (Rs. 350—20—450), Clerks 3 (Rs. 200—10—300) plus one special pay at Rs. 50), and one at Rs. 20 for five months, 3 (Rs. 120—10—200), 2 (Rs. 75—5—150), 8 (Rs. 45—3—105), Draftsman 1 (Rs. 60—5—200) 1 (Rs. 120—8—200) plus special pay Rs. 30).	34,126	31,977	34,362	32,510	17,000
	9	7	Servants (Rs. 14—25) ...		2,172		1,368	650
	7	3	Temporary establishment—draftsman 1 (Rs. 40—2—90 plus special pay Rs. 17), servants 2 (Rs. 20—25) 1 (Rs. 40—2—90) and special pay Rs. 17. ...		639		1,096	500
			Pay of temporary establishment employed for the preparation of Public Works Department Code, North-West Frontier Province.		...	2,328	2,328	...
			Leave salary		1,000		1,000	200
			Deduct on account of emergency cut in pay ...		...	...	...	...
			Total Pay of Establishment ...	34,126	35,788	36,690	38,302	18,350

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.			Travelling allowance ... { *Charged* ...	*5,003*	*4,000*	*5,000*	*4,850*	*2,500*
			{ Voted ...	916	300	600	485	200
			Hill and hill journey allowances { *Charged* ...	...	*500*	*300*	*500*	*250*
			{ Voted ...	2,613	2,610	2,610	2,610	1,800
			Other allowances	235	700	670	670	350
			Headquarter allowance for the clerk employed in connection with the preparation of Public Works Department Code, North-West Frontier Province.	...	...	30	30	...
			Total Allowances and Honoraria ...	8,767	8,110	9,210	9,145	5,100
			Charged ...	*5,003*	*4,500*	*5,300*	*5,350*	*2,750*
			Voted ...	3,764	3,610	3,910	3,795	2,350
Contingencies.			Contingent charges	13,356	13,500	13,458	11,958	6,000
			Contingencies for the establishment employed for the preparation of Public Works Department Code, for the North-West Frontier Province.	...	...	...	42	42
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	*1,386*	*1,200*	*1,200*	*1,325*	...
Deduct Establishment Charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Paharpur Perennial Canal and Hydro Electric Schemes— *Charged* ...	*8,706*	...	*7,350*	*3,760*	...
			Voted ...	6,404	...	6,750	3,476	...
			Total Office of Chief Engineer ...	93,521	1,10,911	98,800	1,06,878	55,600
			Charged ...	*48,679*	*58,013*	*51,450*	*56,257*	*28,900*
			Voted ...	44,842	52,898	47,350	50,621	26,700
			SUPERINTENDING ENGINEERS					
Pay of Officers.	2	2	Superintending Engineers (Rs. 1,750—100—2,150) (*Charged*)	*45,526*	*48,547*	*48,550*	*48,747*	*23,800*
	1	1	Temporary Assistant Engineers (Voted) ...	...	...	...	2,920	1,440
			Total Pay of Officers ...	45,526	48,547	48,550	51,667	25,240
			Charged ..	*45,526*	*48,547*	*48,550*	*48,747*	*23,800*
			Voted ...	..	...	...	2,920	1,440
Pay of Establishment.	24	24	Clerks 2 (Rs. 200—10—300), 2 (Rs. 120—10—200), 2 (Rs. 60—5—200), 4 (Rs. 75—5—150), 11 (Rs. 45—3—105), Draftsmen 1 (Rs. 120—8—200), 2 (Rs. 40—2—90).	} 31,293	28,433	} 31,170	30,319	15,150
	12	10	Temporary Clerks 2 (Rs. 45—3—105) and Servants 8 (Rs. 14—20).		3,741		2,123	1,050
			Deduct on account of emergency cut in pay ...		...	...	...	...
			Total Pay of Establishment ...	31,293	32,174	31,170	32,442	16,200
Allowances and Honoraria.			Travelling allowance ... { *Charged* ...	*7,565*	*8,000*	*7,500*	*7,275*	*3,000*
			{ Voted ...	} 3,376	2,000	2,000	1,940	1,000
			Other allowances		1,046	1,046	1,076	500
			Total Allowances and Honoraria ...	10,941	11,046	10,546	10,291	4,500
			Charged ...	*7,565*	*8,000*	*7,500*	*7,275*	*3,000*
			Voted ...	3,376	3,046	3,046	3,016	1,500
Contingencies			Contingencies	9,720	9,700	10,100	8,500	4,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	*2,001*	*1,200*	*1,200*	*1,200*	...
Deduct Establishment charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Paharpur Perennial Canal and Hydro-Electric Schemes. { *Charged* ..	*5,362*	...	*7,745*	*3,969*	...
			{ Voted ...	3,090	...	6,133	2,952	...
			Total Superintending Engineers ...	91,029	1,02,667	87,688	97,179	49,940
			Charged ...	*49,730*	*57,747*	*49,505*	*53,253*	*26,800*
			Voted ...	41,299	44,920	38,183	43,926	23,140
			Total Direction ...	1,84,550	2,13,578	1,86,488	2,04,057	1,05,540
			Charged ...	*98,409*	*1,15,760*	*1,00,955*	*1,09,510*	*55,700*
			Voted ...	86,141	97,818	85,533	94,547	49,84[illegible]

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			EXECUTIVE.					
Pay of Officers.	9	9	Executive and Assistant Executive Engineers at Rs. 625—50—1,375. *Charged* ...	66,932	87,948	97,326	1,02,668	52,000
			Voted ...	...	13,576	1,07,555	10,575	4,500
			Pay of Assistant Executive Engineer, Bridges Sub-Division extended upto 28th February 1937—*Charged*	...	...	2,674	...	...
	16	17	Assistant Engineers (Rs. 250—20—750) (Voted) ...		81,273		78,075	34,000
	13	13	11 Temporary Assistant Engineers (Rs. 200—20—740) and 2 Temporary Assistant Engineers (Rs. 200)—Voted.	1,04,848	29,234		29,906	12,960
			Pay of Temporary Apprentice Engineer, Bridge Sub-Division extended upto 28th February 1937—Voted.	...	...	1,605	...	...
			Pay of Sub-Divisional Officer, Peshawar, Buildings and Roads Sub-Division, extended upto the 28th February 1938.	...	...	...	3,000	...
			Deduct on account of emergency cut in pay ... *Charged*		...	...	...	...
			Voted ...		...	...	...	...
			Deduct probable savings ... *Charged*	...	...	...	—4,000	...
			Voted ...	...	...	...	—4,000	...
			Total Pay of Officers ...	1,71,780	2,12,031	2,09,160	2,16,224	1,03,460
			Charged ...	66,932	87,948	1,00,000	98,668	52,000
			Voted ...	1,04,848	1,24,083	1,09,160	1,17,556	51,460
Pay of Establishment.	137	137	Overseers 23 (Rs. 80—7—255), special pay 4 (Rs. 25), Sub-Overseers 3 (Rs. 60—⅝—120), Draftsmen 5 (Rs. 120—8—200), 1 (Rs. 80—4—140), 4 (Rs. 40—2—90) Clerks 8 (Rs. 120—10—200), 9 (Rs. 75—5—150), 57 (Rs. 45—3—105), Accountants, Signallers 7 (Rs. 40—3—64), 16 (Rs. 30—1—45), Store-keeper 1 (Rs. 40—3—64) and Artificers 3 (Rs. 45—1—75).		1,79,129		1,78,370	84,360
			Appointment of a Gauge Reader at Khairabad, with effect from 1st October 1937.	...	...	...	125	...
			Temporary establishment—Overseers 25 (Rs. 80—7—255), Sub-Overseers 17 (Rs. 60—⅝—120), Clerks 12 (Rs. 45—3—105), 4 (Rs. 80—2—140), 1 (Rs. 40—2—90), Tracers 19 (Rs. 40—2—90), Signallers 4 (Rs 30—1—45), Artificers 6 (Rs. 45—1—75), Storekeepers 10 (Rs. 40—3—64), and servants 58 (Rs. 14—17).	2,49,130	88,581	2,63,681	84,537	41,800
			Pay of Establishment for the Peshawar Buildings and Roads Sub-Division (Old Bridges Sub-Division).	...	...	4,619	2,628	...
			Watch and ward establishment					8,000
			Leave salary		17,175		17,175	...
			Deduct on account of emergency cut in pay ...		...	...	...	...
			Deduct on account of probable savings ...	...	...	...	—6,600	...
			Total Pay of Establishment ...	2,49,130	2,84,885	2,68,300	2,76,235	1,34,160
Allowances and Honoraria.			Travelling allowance ... ... *Charged* ...	13,056	17,820	16,300	18,430	8,000
			Voted ...	1,09,070	92,000	90,300	87,785	42,000
			Travelling allowance for the staff employed in the Peshawar Buildings and Roads Sub-Division (Old Bridges Sub-Division). *Charged* ...	...	...	700	...	...
			Voted ...	...	...	1,700	1,500	...
			Jungle allowance ... *Charged* ..		850	600	...	...
			Voted ...					...
			Other allowances ...		420	...	...	...
			...		3,610	3,958	3,958	1,500
			Other allowances for the staff employed in the Peshawar Buildings and Roads Sub-Division (Old Bridges Sub-Division)	...	...	72	72	...
			Total Allowances and Honoraria ...	1,22,126	1,14,700	1,13,630	1,11,745	51,500
			Charged ...	13,056	18,670	17,600	18,430	8,000
			Voted ...	1,09,070	96,030	96,030	93,315	43,500

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ...	...	...	Supplies and Services	...	...	...	...	...
			Contingencies	93,435	98,000	88,800	86,800	42,000
			Contingencies for the Peshawar Buildings and Roads Sub-Division (Old Bridges Sub Division).	...	...	1,200	1,200	...
			Total contingencies ...	93,435	98,000	90,000	88,000	42,000
Grants-in-aid Contributions, etc.	...	...	Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc.—(*Charged*).	*3,559*	*3,600*	*3,600*	*3,475*	...
			Total Executive ...	6,40,030	7,13,216	6,84,690	6,95,679	3,31,120
			Charged ...	*83,547*	*1,10,218*	*1,21,200*	*1,20,573*	*60,000*
			Voted ...	5,56,483	6,02,998	5,63,490	5,75,106	2,71,120
			Special Surveys.					
Pay of Establishment.	...	...	Pay of establishment (Surveyors Rs. 50—5—80) ...	1,908	2,000	1,900	1,020	500
Allowances, Honoraria, etc.	...	...	Travelling Allowances	439	300	400	388	200
			Total Special Surveys ...	2,347	2,300	2,300	1,408	700
			Medical Establishment.					
Pay of Establishment.	...	...	Pay of Establishment	} 4,802	4,860	3,326	3,380	1,642
			Emergency cut in pay		...	...	...	...
			Total Pay of Establishment ...	4,802	4,860	3,326	3,380	1,642
Travelling Allowance.	...	...	Travelling allowance	2,006	2,110	1,750	1,716	865
Contingencies. ...	...	...	Supplies and Services	...	...	...	...	...
			Contingencies	686	940	780	700	200
			Total Medical Establishment ...	7,494	7,910	5,856	5,796	2,707
			Revenue Establishment.					
Pay of Establishment.	14	13	Zilladars 2 (Rs. 200—20—400), 2 (Rs. 120—8—160) and 9 (Rs. 70—4—110).		20,348		20,704	10,500
	45	38	Munshis 5 (Rs. 70—4—110), 4 (Rs. 50—4—90), 10 (Rs. 40—3—64), 16 (Rs. 30—2—40).		27,893		25,962	13,000
	70	60	Servants		9,930	} 1,36,870	10,098	5,200
			Temporary establishment—Naib Tahsildars 3, Kanungos 3 (Rs. 50), 2 (Rs. 60), 2 (Rs. 40), 1 (Rs. 43), Gauge Readers 67 (Rs. 13—15) Zilladars 3 (Rs. 70—4—110), Munshis 10 (Rs. 30—40), Muharrirs 11 (Rs. 17—43-8-0).	} 1,39,083	28,186		31,139	16,000
			Payment to Patwaris		52,525		51,714	
			Pay of establishment employed for preparing Chakbandi plans of the areas under the Paharpur Perennial Canal.	...	...	1,914	174	} 28,300
			Employment of nine extra Patwaris on the Paharpur Canal from the 1st April 1936.		...	2,970	3,240	
			Leave salary		...	...	...	...
			Deduct on account of emergency cut in pay ...		...	...	...	...
			Deduct probable savings	...	...	...	—3,000	...
			Total Pay of Establishment ...	1,39,083	1,38,882	1,41,754	1,40,031	73,000

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*concluded*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	...	...	Fees to Lambardars	90,137	48,000	50,000	53,850	24,50
			Travelling allowance		19,000	19,208	19,043	9,50
			Other allowances		10,216	10,934	12,994	6,00
			Travelling allowance for nine extra Patwaris on Paharpur Perennial Canal sanctioned from the 1st April, 1936.	...	...	297	324	...
			Travelling Allowance for establishment employed for preparing Chakbandi plans of the areas under the Paharpur Perennial Canal.	...	...	495	45	...
			Headquarter allowance for establishment employed for preparing Chakbandi plans of the areas under the Paharpur Perennial Canal.	...	...	66	6	...
			Total Allowances and Honoraria ...	90,137	77,216	81,000	86,262	40,000
Contingencies ...	...	...	Contingencies	10,525	11,000	18,600	18,000	6,80
			Total Revenue Establishment ..	2,39,745	2,27,098	2,41,354	2,44,293	1,19,800
Establishment Charges recoverable from other Governments, Departments, etc.	*Deduct*—Share of Direction charges charged to the Paharpur Perennial Canal and Malakand Hydro-Electric Schemes.		Charged ...	...	*—14,600*	...	...	...
			Voted ...	...	—12,700	...	...	...
	Deduct—Establishment charges recoverable from other Governments, Departments, etc.		Charged ...	*—1,130*	...	...	...	...
			Voted ...	—11,745	—28,000	—15,973	—13,000	...
	Total recoverable ...		Charged ...	*—1,130*	*—14,600*	...	...	...
			Voted ...	—11,745	—40,700	—15,973	—13,000	...
	Total Charges in India ...		Total ...	10,61,291	11,08,802	11,04,715	11,38,233	5,59,86
			Charged ...	*1,80,826*	*2,11,378*	*2,22,155*	*2,30,(83*	*1,15,70*
			Voted ...	8,80,465	8,97,424	8,82,560	9,08,150	4,44,16
	Charges in England—							
	A.—Secretary of State.							
Leave and Deputation Salary.	Leave and Deputation Salary ...		*Charged* ...	*82,364*	...	*11,040*	*7,560*	*4,24*
			Voted ...	3,834	...	...	...	...
Sterling Overseas Pay.	Overeas pay		*Charged* ...	...	...	...	...	...
			Voted ...	...	...	...	...	...
	Total Secretary of State ...		*Charged* ...	*82,364*	...	*11,040*	*7,560*	*4,24*
			Voted ...	3,834	...	...	...	...
	B.—High Commissioner.							
Leave and Deputation Salary.	Leave and Deputation Salary ...		*Charged* ...	...	*26,680*	...	*8,440*	*6,80*
			Voted ...	...	720	2,440	...	...
Sterling Overseas Pay.	Overseas pay		*Charged* ...	...	*31,200*	*34,000*	*32,000*	*16,0*
			Voted ..	...	...	...	...	...
	Total High Commissioner ...		*Charged* ...	...	*57,880*	*34,000*	*40,440*	*22,4*
			Voted ...	...	720	2,440	...	...
	Total Charges in England ...			86,198	58,600	47,480	48,000	27,0
			Charged ...	*82,364*	*57,880*	*45,040*	*48,000*	*27,0*
			Voted ...	3,834	720	2,440	...	...
	Deduct—Expenditure in England ...		*Charged* ...	*—69,237*	*—57,880*	*—45,040*	...	...
			Voted ...	—3,630	—720	—2,440	...	...
	Rounding		*Charged* ...	...	...	*—155*	*—83*	+2
			Voted ...	...	...	+440	—150	—1
	Total Establishment charges of the Public Works Department ...			10,74,622	11,08,802	11,05,000	11,86,000	5,87,0
			Charged ...	*1,93,953*	*2,11,378*	*2,22,000*	*2,78,000*	*1,43,0*
			Voted ...	8,80,669	8,97,424	8,83,000	9,08,000	4,44,0

Appropriation No. 10.

DEBT SERVICES.

Charged—Rs. 10,89,000

Total—Rs. 10,89,000.

MAJOR HEADS: 22—INTEREST ON DEBT AND OTHER OBLIGATIONS AND 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
(*Charged*).					
SUMMARY BY MAJOR HEADS					
22—Interest on Debt and other obligations	58,149	39,000	26,000	—10,89,000	...
23—Reduction or Avoidance of Debt	70,373	73,000	73,000	...	...
Total ...	1,28,522	1,12,000	99,000	—10,89,000	...

MAJOR HEAD : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS

Charged—Rs. 10,89,000

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
(CHARGED)	Rs.	Rs.	Rs.	Rs.	Rs.
HEADS					
Interest payable to Provincial Loans Fund on—					
(a) Advances on account of Provincial Loan Accounts outstanding on the 18th April 1932.	1,26,549	1,23,804	1,23,804	...	..
(b) Advances in respect of Irrigation Capital Expenditure incurred upto the end of 1931-32.	10,17,411	10,17,412	10,17,411	...	...
Paharpur Perennial Canal Scheme	40,691	62,087	57,318	1,00,000	...
Malakand Hydro-Electric Scheme	9,097	57,752	20,063		
Total interest payable to the Provincial Loans Fund ...	11,93,748	12,61,055	12,18,596	1,00,000	...
B—INTEREST ON UNFUNDED DEBT—					
State Provident Funds :—					
Interest on General Provident Fund	...	...	...	67,000	...
Interest on I. C. S. Provident Fund	...	...	...	...	...
Interest on I. C. S. Provident Fund (non-European Members) ...	...	...	...	...	...
Interest on Contributory Provident Fund	...	...	...	2,000	...
Total interest on Unfunded Debt ...	...	...	...	69,000	...
C—INTEREST ON OTHER OBLIGATIONS.					
Interest on Famine Relief Fund Balances	...	...	...	1,000	...
Total interest payable ...	11,93,748	12,61,055	12,18,596	1,70,000	...
D—TRANSFERS TO OTHER ACCOUNTS.					
Deduct—					
Interest transferred to Commercial Departments :—					
Interest charged to Irrigation	10,80,711	11,17,681	10,96,000	11,04,000	...
Interest charged to the capital cost of the Malakand Hydro-Electric Scheme.	12,506	56,900	53,500	1,26,400	...
Interest charged to Forests	21,121	22,200	18,900	...	...
Interest portion of equated payments on account of commuted value of pensions.	21,261	25,250	24,600	28,500	...
Total Deductions ...	11,35,599	12,22,031	11,93,000	12,58,900	...
Net ...	58,149	39,024	25,596	—10,88,900	...
Rounding ...	..	—24	+404	—100	...
Total 22—Interest ...	58,149	39,000	26,000	—10,89,000	...

DEBT SERVICES—REDUCTION OR AVOIDANCE OF DEBT

Charged Rs.—

MAJOR HEAD: 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department —Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
(CHARGED)	Rs.	Rs.	Rs.	Rs.	Rs.
Other appropriations for reduction or avoidance of debts.					
AMOUNT FINANCED FROM ORDINARY REVENUES—					
Total amount of equated payments towards repayment of loan from the Provincial Loans Fund.	1,96,922	1,96,922	1,96,922	...	...
Deduct on account of interest chargeable to the head 22—Interest.	−1,26,549	−1,23,804	−1,23,804	...	...
Balance chargeable to this head ...	70,373	73,118	73,118	...	...
Rounding	...	−118	−118	...	...
Total ...	70,373	73,000	73,000	...	...

Grant No. 11

GENERAL ADMINISTRATION

Voted Rs. 14,99,000 ; *Charged Rs. 9,50,000*

Total Rs. 24,49,000

MAJOR HEAD : 25—GENERAL ADMINISTRATION

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
A.—Heads of Provinces—						
Salary of the Governor (*charged*)	25-A (*a*)	*67,728*	*66,600*	*66,600*	*66,600*	*33,000*
Sumptuary Allowance (*charged*)	...	*6,000*	*6,000*	*6,000*	*6,000*	*3,000*
Staff and Household of the Governor... *Charged* ...	25-A (*b*)	*28,450*	*29,100*	*29,500*	*74,900*	*34,900*
Staff and Household of the Governor... Voted ...		50,961	50,800	52,300	1,600	1,600
Secretarial Staff of the Governor (*charged*) ...	25-A (*c*)	...	...	...	*31,700*	*15,600*
Expenditure from Contract Allowance (*charged*) ...	25-A (*d*)	*9,609*	*14,100*	*18,600*	*14,100*	*6,800*
Tour Expenses (*charged*)	25-A (*e*)	*21,209*	*20,400*	*23,700*	*20,356*	*9,000*
Executive Council (*charged*)	25-A (*f*)	*47,467*	*46,500*	*43,100*	*7,100*	*7,000*
Ministers ... ... *Charged* ...	25-A (*g*)	...	...	...	*57,600*	*36,000*
Ministers ... ... Voted ...		43,866	46,000	44,600	11,300	3,800
B.—Legislative Bodies—						
Provincial Legislative Assembly ... *Charged* ...	25-B (*a*)	*12,499*	*13,500*	*17,400*	*13,600*	*7,000*
Provincial Legislative Assembly ... Voted ...		31,220	40,100	37,000	59,500	19,900
Elections for Indian and Provincial Legislatures (voted).	25-B (*b*)	26,761	60,000	57,000	15,500	10,000
C.—Secretariat and Headquarters Establishments—						
Civil Secretariat ... ... *Charged* ...	25-C (*a*) and (*b*)	*64,808*	*66,100*	*65,300*	*1,14,500*	*53,400*
Civil Secretariat ... ... Voted ...		2,70,506	2,73,300	2,66,500	2,74,300	1,46,200
Public Service Commission (*charged*) ...	25-C (*c*)	...	...	...	*30,000*	*12,000*
Local Fund Audit Establishment ... *Charged* ...	...	...	...	*600*	*600*	...
Local Fund Audit Establishment ... Voted ...		11,162	12,000	11,000	11,000	...
D—Revenue and Divisional Commissioner *Charged* ...	25-D	*35,188*	*36,400*	*48,600*	*36,000*	*17,600*
D—Revenue and Divisional Commissioner Voted ...		92,733	99,100	99,600	97,600	46,700
E.—District Administration ... *Charged* ...	25-E	*2,38,353*	*2,70,600*	*2,40,500*	*2,93,500*	*1,54,700*
E.—District Administration ... Voted ...		9,51,923	9,40,500	9,56,600	9,84,900	4,97,800
G.—Miscellaneous (voted)—						
Discretionary Grants by Heads of Provinces ...	25-G (a)	8,085	8,000	8,000	7,500	4,250
Miscellaneous—Discretionary Grants from the grant for the rural uplift scheme.	25-G (b)	...	...	...	17,000	...
H.—Charges in England ... *Charged* ..	25-H	...	...	...	1,83,440	*96,760*
H.—Charges in England ... Voted ...		...	...	...	18,640	3,000
Loss or Gain by Exchange ... *Charged* ...	...	*—752*	...	...	...	...
Loss or Gain by Exchange ... Voted ...		—101	...	...	...	...
Rounding ... ... *Charged* ...	...	...	*—300*	*+100*	*+4*	*+240*
Rounding ... ... Voted ...		...	+200	+400	+160	—250
Total General Administration ...	...	20,17,675	20,99,000	20,93,000	24,49,000	12,20,000
Charged ...	...	*5,30,559*	*5,69,000*	*5,60,000*	*9,50,000*	*4,87,000*
Voted ...	...	14,87,116	15,30,000	15,33,000	14,99,000	7,33,000

DETAILED ACCOUNT NO. 25-A (*a*)—GENERAL ADMINISTRATION—SALARY OF THE GOVERNOR, NORTH-WEST FRONTIER PROVINCE

Primary units of appropriation	Number 1936-37	Number 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			CHARGED					
Pay of Officers ...	1	1	Salary of the Governor (Rs. 5,500) ...	66,000	66,000	66,000	66,000	33,000
			Deduct on account of emergency cut in pay ...	—275	...	...	...	...
			Total Pay of Officers...	65,725	66,000	66,000	66,000	33,000
Allowances and Honoraria.			Fixed travelling allowance	1,403	...	...	...	...
			Other allowances	...	...	...	...	...
			Total Allowances and Honoraria ...	1,403	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	600	600	600	600	...
			Rounding	...	...	...	...	...
			Total Salary of the Governor ...	67,728	66,600	66,600	66,600	33,000

DETAILED ACCOUNT NO. 25-A (*b*)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR

Head of Department—Secretary to His Excellency the Governor

Primary units of appropriation	Number 1936-37	Number 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	3	4	2 A. D. Cs. 1 (Rs. 1,000) and 1 (Rs. 730). 1 Private Secretary (for one month) at (Rs. 1,200) plus Pushtu allowance (Rs. 100) and special pay (Rs. 300).	*Charged* ...	26,039	25,620	26,680	21,360	10,680
			1 Indian Assistant (Rs. 300—30—850).	*Charged* ...	...	...	...	5,460	2,730
				Voted ...	5,992	4,900	5,240	480	480
			Leave Salary ...	*Charged* ...	...	...	...	...	...
				Voted ...	...	...	...	...	...
			Deduct on account of emergency cut in pay.	*Charged* ...	—127	...	...	...	...
				Voted ...	—27	...	...	...	...
			Total Pay of Officers	*Charged* ...	25,912	25,620	26,680	26,820	13,410
				Voted ...	5,965	4,900	5,240	480	480
Pay of Establishment.	4	5	2 Clerks (Rs. 120—10—300), plus special pay 1 (Rs. 50), 2 Clerks (for one month only, 1 (Rs. 75—5—150) and 1 (Rs. 40—3—90) plus special pay 1 (Rs. 20—1—25) and 1 (Rs. 15—1—20).	*Charged* ...	...	...	...	5,830	3,285
				Voted ...	8,829	8,260	7,560	698	768
			Conversion of the work charged post of Head Mali Government House, Peshawar from the grade Rs. 50—5—80 to that of a Garden Supervisor in the grade of Rs. 50—5—100 per mensem with effect from the 1st May 1936.	*Charged* ...	...	...	...	820	...
				Voted ...	...	...	700	70	...
	13	13	Servants at rates varying from Rs. 14 to Rs. 22.	*Charged* ...	...	...	...	2,134	1,06[illegible]
				Voted ...	1,939	2,330	2,330	194	19[illegible]
			Temporary establishment ...	*Charged* ...	...	...	...	700	35[illegible]
				Voted ...	...	800	800	100	10[illegible]
			Leave salary ...	*Charged* ...	...	...	...	...	...
				Voted ...	...	...	...	...	...
			Deduct emergency cut in pay	Voted ...	—38	...	...	...	...
			Total Pay of Establishment...	*Charged* ...	...	...	...	9,484	4,7[illegible]
				Voted ...	10,730	11,[illegible]	11,[illegible]	1,062	1,06[illegible]

DETAILED ACCOUNT NO. 25-A (*b*)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR—concluded

Primary units of appropriation			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*1,331*	*2,000*	*2,000*	*1,940*	*1,000*
		Voted ...	873	2,100	1,500	...	...
	Hill and hill journey allowance ...	*Charged* ...	*252*	*260*	*260*	*1,500*	*750*
		Voted ...	1,863	1,870	1,870	...	...
	Other allowances	*Charged* ...	...	...	...	*98*	*49*
		Voted ...	174	200	200	19	19
	Total Allowances and Honoraria ...	*Charged* ...	*1,583*	*2,260*	*2,260*	*3,538*	*1,799*
		Voted ..	2,910	4,170	3,570	19	19
Contingencies ...	Grant for the maintenance of furniture ...	*Charged* ...	...	...	...	*5,052*	*2,500*
		Voted ...	3,801	3,700	5,519	...	...
	Other contingencies	*Charged* ...	...	...	...	*21,787*	*9,000*
		Voted ...	27,555	26,600	26,600	...	...
	Inauguration grant	*Charged* ...	...	...	...	*7,000*	*3,500*
	Total Contingencies ...	*Charged* ...	...	...	...	*33,839*	*15,000*
		Voted ...	31,356	30,300	32,119	...	...
Grants-in-aid, Contributions, etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	*Charged* ...	*955*	*1,200*	*600*	*1,200*	...
	For rounding	*Charged* ...	...	*+20*	*—40*	*+19*	*—11*
		Voted ...	...	+40	—19	+39	+39
	Total Staff and Household, etc. ...		79,411	79,900	81,800	76,500	36,500
		Charged ...	*28,450*	*29,100*	*29,500*	*74,900*	*34,900*
		Voted ...	50,961	50,800	52,300	1,600	1,600

DETAILED ACCOUNT NO. 25-A (*c*)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR

Head of Department—Secretary to His Excellency the Governor

	Numbers 1936-37	Numbers 1937-38						
			SECRETARIAL STAFF OF THE GOVERNOR					
			CHARGED.					
Pay of Officers ...	...	1	Secretary (Rs. 1,200) and special pay (Rs. 250) plus Pashtu Allowance (Rs. 100).	...	...	...	17,950	8,975
			Total Pay of Officers ...	...	...	...	17,950	8,975
Pay of Establishment.	...	4	Clerks 2 (Rs. 120—10—300), 1 (Rs. 75—5—150) and 1 (Rs. 40—3—90) plus special pay 1 (Rs. 50),—1 (Rs. 20-1—25) and 1 (Rs. 15—1—20).	...	...	...	6,648	3,324
			Servants	...	...	...	500	250
			Total Pay of Establishment ...	...	...	...	7,148	3,574

DETAILED ACCOUNT NO. 25-A (c)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	...	...	...	1,455	750
	Hill and hill journey allowance	...	...	...	1,500	750
	Other allowances	...	...	...	59	16
	Total Allowances and Honoraria ...	...	...	...	3,014	1,516
Contingencies ...	Other contingencies	...	...	...	3,000	1,500
	Total Contingencies ...	...	...	...	3,000	1,500
Grant-in-aid, Contributions, etc.	Contributions for the cost of passages of Officers ...	...	...	...	600	...
	For Rounding	...	...	...	—12	+35
	Total Secretarial Staff of the Governor ...	...	...	...	31,700	15,600

DETAILED ACCOUNT NO. 25-A (d)—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE

Head of Department—Secretary to His Excellency the Governor

	(CHARGED)					
Contingencies ...	Liveries and other miscellaneous expenditure ...	9,609	4,000	5,300	4,000	2,000
	Expenses in connection with the visit of His Excellency the Viceroy.		500	500	500	...
	Maintenance of motor cars		9,600	12,800	9,600	4,800
	Total ...	9,609	14,100	18,600	14,100	6,800

DETAILED ACCOUNT NO. 25-A (e)—GENERAL ADMINISTRATION—TOUR EXPENSES

Head of Department—Secretary to His Excellency the Governor

	(CHARGED)					
Contingencies ...	Maintenance and repairs of camp equipment ...	21,209	20,400	23,700	18,000	9,000
	Miscellaneous					
	Maintenance of Saloon	...	...	...	2,356	...
	Total Tour Expenses ...	21,209	20,400	23,700	20,356	9,000

DETAILED ACCOUNT NO. 25-A (f)—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL

	Number 1936-37	Number 1937-38						
			(CHARGED)					
Pay of Officers ...	1	1	Executive Councillor (Rs. 3,500) ...	42,000	42,000	38,500	7,000	7,000
			Deduct on account of emergency cut in pay ...	175	...	...	...	...
			Total Pay of Officers ...	41,825	42,000	38,500	7,000	7,000
Allowances and Honoraria.			Travelling allowance	4,935	3,500	3,500	...	...
			Hill and hill journey allowance ...	107	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	600	1,000	1,050	50	...
			For rounding	...	...	+50	+50	...
			Total Executive Council (*Charged*) ...	47,467	46,500	43,100	7,100	7,000

DETAILED ACCOUNT NO. 25 A (*g*)—GENERAL ADMINISTRATION—MINISTERS

Primary units of appropriation	Number 1936-37	Number 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
					Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	3	Ministers ...	*Charged* ...	...	...	...	*46,000*	*30,000*
				Voted ...	42,000	42,000	42,000	3,500	3,500
		3	Parliamentary Secretaries (Voted) ...		...	...	...	7,200	...
			Deduct on account of emergency cut in pay (Voted).		—175	...	...	...	...
			Total ...	*Charged* ...	...	...	...	*46,000*	*30,000*
				Voted ...	41,825	42,000	42,000	10,700	3,500
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	...	...	...	*11,640*	*6,000*
				Voted ...	1,961	3,000	2,388	...	...
Contingencies ...			Tour charges and other contingencies ...		80	600	200	600	300
			For rounding ...	*Charged* ...	...	...	...	*—40*	...
				Voted ...	...	+400	+12	...	...
			Total Ministers ...	*Charged* ...	...	...	...	*57,600*	*36,000*
				Voted ...	43,866	46,000	44,600	11,300	3,800

DETAILED ACCOUNT NO. 25-B (*a*)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY

Head of Department—Speaker, Legislative Assembly.

Primary units of appropriation	Number 1936-37	Number 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	2	2	Speaker (Rs. 12,000 per annum) and Deputy Speaker (Rs. 600 per mensem) (*Charged*).		*11,379*	*12,000*	*16,392*	*11,650*	*6,020*
	1	1	Secretary (Rs. 300—850) (Voted) ...		2,736	2,736	4,627	7,170	3,570
			Deduct on account of emergency cut in pay (voted).		5	...	...	...	...
			Total Pay of Officers ...	*Charged* ...	*11,379*	*12,000*	*16,392*	*11,650*	*6,020*
				Voted ...	2,731	2,736	4,627	7,170	3,570
Pay of Establishment.	6	6	Reporters 2 (Rs. 250—10—300) and Clerks 1 (Rs. 75—5—150), 2 (Rs. 65—5—130), 1 (Rs. 40—3—90).		10,272	10,824	10,824	10,839	5,500
	5	5	Servants ...		840	840	840	840	500
			Leave salary ...		...	500	500	500	250
			Deduct on account of emergency cut in pay ...		32	...	...	...	...
			Total Pay of Establishment ...		11,080	12,164	12,164	12,179	6,250
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	*1,120*	*1,500*	*1,000*	*1,940*	*1,000*
				Voted ...	11,302	19,000	15,000	33,950	7,500
			Other allowances ...		1,320	1,200	1,200	1,200	600
			Total Allowances and Honoraria.	*Charged* ...	*1,120*	*1,500*	*1,000*	*1,940*	*1,000*
				Voted ...	12,622	20,200	16,200	35,150	8,100
Contingencies ...			Contingencies ...		4,787	5,000	4,000	5,000	2,000
			For rounding ...	*Charged* ...	...	...	*+8*	*+10*	*—20*
				Voted ...	...	...	+9	+1	—20
			Total Provincial Legislative Assembly.	*Charged* ...	*12,499*	*13,500*	*17,400*	*13,600*	*7,000*
				Voted ...	31,220	40,100	37,000	59,500	19,900

DETAILED ACCOUNT NO. 25-B (*b*)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.

Head of Department—Secretary, Development Departments.

Primary units of appropriation	Number 1936-37	Number 1937-38	(VOTED)	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Reforms Officer ...	13,023	11,220	12,240	1,020	1,020
			Deduct on account of emergency cut in pay.	83	...	...	...	...
			Total Pay of Officers ...	12,940	11,220	12,240	1,020	1,020
Pay of Establishment.			Clerks, Kanungos and Patwaris ...	6,528	6,092	6,843	3,000	3,000
			Servants	176				
			Total Pay of Establishment ...	6,704	6,092	6,843	3,000	3,000
Allowances and Honoraria.			Travelling and other allowances ...	5,151	5,304	5,304	970	500
Contingencies ...			Contingencies	1,966	37,384	32,613	10,500	5,480
			For rounding ...	...	...	...	+10	...
			Total ...	26,761	60,000	57,000	15,500	10,000

DETAILED ACCOUNT NO. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT

Head of Department—Chief Secretary to Government, North-West Frontier Province

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
Civil Secretariat ...	*Charged* ...	*64,808*	*66,100*	*65,280*	*93,572*	*43,784*
	Voted ...	2,70,506	2,73,300	2,66,488	2,59,660	1,37,229
Legal Remembrancer, Secretary, Legislative Department and Advocate-General.	*Charged* ...	...	...	...	*20,975*	*9,570*
	Voted ...	...	...	...	14,604	8,923
For Rounding ...	*Charged* ...	...	...	+20	—47	+46
	Voted ...	...	...	+18	+36	+48
Total Civil Secretariat ...		3,35,314	3,39,400	3,31,800	3,88,800	1,99,600
	Charged ...	*64,808*	*66,100*	*65,300*	*1,14,500*	*53,400*
	Voted ...	2,70,506	2,73,300	2,66,500	2,74,300	1,46,200

Primary units of appropriation	Number 1936-37	Number 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	3	4	Chief Secretary, Home Secretary, and Secretary, Development Departments at Rs. 500—2,250, special pay 1 (Rs. 400) and 2 (Rs. 150) and language pay 1 (Rs. 100) Charge allowance 1 (Rs. 200) and Secretary, Finance Department (Rs. 300—1,800) plus special pay (Rs. 250) (*charged*).	*61,882*	*62,213*	*60,745*	*89,158*	*42,609*
	5	4	Secretary, Finance Department (Rs. 1,200—1,500), Assistant Secretary (Rs. 500—850), Assistant Financial Secretary (Rs. 500—850) and Mir Munshi (Rs. 300—850) and personal pay 1 (Rs. 100) (voted).	63,265	63,740	64,098	37,608	21,219
			Increase in the personal pay of Assistant Secretary (General) to Government, North-West Frontier Province from Rs. 100 to Rs. 150 from 1st February 1937. (Voted).	...	...	50	600	...
			Leave salary Voted ...	...	...	...	...	...
			Deduct on account of emergency cut in pay. *Charged* ...	*—381*	...	...	...	...
			Voted ...	—136	...	...	...	...
			Total Pay of Officers *Charged* ...	*61,501*	*62,213*	*60,745*	*89,158*	*42,609*
			Voted ...	63,129	63,740	64,148	38,208	21,219
Pay of Establishment.	77	72	Superintendents 2 (Rs. 350—600 and personal pay one at Rs. 100), 2 (Rs. 300—20—500), Clerks 28 [Rs. 120—10—300 and Rs. 105—10—255 plus special pays 5 (Rs. 50 each)], 21 [Rs. 75—5—150 and (Rs. 65—5—130) plus special pay one (Rs. 30)], and 23 (Rs. 45—3—105 and Rs. 40—3—90).	1,30,394	1,38,880	1,32,860	1,43,745	74,833
			Conversion of the post of Assistant, Grade I, in the Finance Branch of the Civil Secretariat, North-West Frontier Province, into that of Head Assistant.	...	...	300	600	...
			Creation of four permanent posts of Clerks 1 (Rs. 120—10—300), 1 (Rs. 75—5—150) and 2 (Rs. 40—3—90) to supplement the existing Leave Reserve in the Civil Secretariat, North-West Frontier Province, and creation of two permanent posts of Assistants, Grade II (one in Development Departments Branch and the other in the Issue Branch) with effect from the 1st November 1936.	...	...	1,800	5,400	...

DETAILED ACCOUNT No. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concluded

Primary units of appropriation	Number 1936-37	Number 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.			**Creation of two permanent posts of Clerks (one in Grade II, Rs. 65—5—130 and one in Grade III, Rs. 40—3—90, plus Lahore allowance at Rs. 5 per mensem each) and one Daftri and Book Binder (Rs. 20 1/5—25 plus Lahore allowance at Rs. 2 per mensem) with effect from the 1st October 1936, for the Office of the Secretary, Legislative Department.**	...	...	700	...	...
	51	47	Servants at rates varying from Rs. 14 to Rs. 27 ...	9,146	8,688	8,568	9,565	4,782
			Appointment of 3rd record lifter in the General Record Department with effect from 1st October 1937.	...	...	...	100	...
			Temporary establishment	...	5,306	506	1,380	690
			Employment of Temporary Staff for overhauling the old Secretariat ordinary records for six months with effect from the 1st November 1936.	...	...	840	4,390	2,195
			Leave salary	...	1,000	1,000	...	...
			Deduct on account of emergency cut in pay ...	—501	...	...	...	...
			Probable savings	...	—3,000	—3,000	—3,000	—1,500
			Total Pay of Establishment ...	1,39,039	1,50,874	1,43,574	1,62,180	81,000
Allowances and Honoraria.			Cost of passages (Voted)	958	...	...	560	560
			Travelling allowance { *Charged* ...	*915*	*1,000*	*1,500*	*1,164*	*600*
			Travelling allowance { Voted ...	1,459	2,000	3,000	1,843	950
			Hill and hill journey allowances { *Charged* ...	*474*	*637*	*735*	1,150	*575*
			Hill and hill journey allowances { Voted ...	11,986	12,000	12,000	11,100	7,800
			Other allowances	3,554	3,350	4,370	5,359	3,000
			Lahore allowance for two Clerks and one Daftri sanctioned from 1st October 1936 for the Office of the Secretary, Legislative Department.	...	...	60	...	...
			Lahore Allowance for the 3rd record lifter appointed in the General Record Department.	...	...	...	10	...
			Total Allowances and Honoraria { *Charged* ...	*1,389*	*1,637*	*2,235*	*2,314*	*1,175*
			Total Allowances and Honoraria { Voted ...	17,957	17,350	19,430	18,872	12,310
Contingencies ...			Contract contingencies ...	39,476	30,000	28,000	30,000	15,000
			Purchase of books and periodicals ...	2,136	} 11,336	11,336	15,400	7,700
			Hill journey charges ...	} 8,769				
			Miscellaneous					
			Deduct—Lump cut for economy ...	...	...	...	—5,000	...
			Total Contingencies ...	50,381	41,336	39,336	40,400	22,700
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,918*	*2,250*	*2,300*	*2,100*	...
			Total Civil Secretariat ...	3,35,314	3,39,400	3,31,768	3,53,232	1,81,015
			Charged ...	*64,808*	*66,100*	*65,280*	*93,572*	*43,784*
			Voted ...	2,70,506	2,73,300	2,66,488	2,59,660	1,37,229

DETAILED ACCOUNT NO. 25-C (b)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—LEGAL REMEMBRANCER, SECRETARY, LEGISLATIVE DEPARTMENT AND ADVOCATE-GENERAL.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Legal Remembrancer, Secretary, Legislative Department and Advocate-General. — *Charged* ...	...	...	...	*20,350*	*9,250*
			Voted ...	...	...	...	1,800	1,800
			Total Pay of Officers ... *Charged* ...	...	...	...	*20,350*	*9,250*
			Voted ...	...	...	...	1,800	1,800
Pay of Establishment.	...	3	Clerks, 1 (Rs. 120—10—300), 1 (Rs. 105—10—255), 1 (Rs. 65—5—130).	...	...	...	6,276	3,989
	...	2	**Creation of two permanent posts of clerks (one in grade II, Rs. 75—5—150 and one in grade III, Rs. 45—3—105) with effect from the 1st October, 1936, for the Office of the Secretary, Legislative Department.**	...	...	...	1,703	...
	...	3	Servants at rates varying from Rs. 14 to Rs. 25	...	...	...	480	384
			Creation of one permanent post of Daftri and Bookbinder (Rs. 20—$\frac{1}{5}$—25) with effect from the 1st October, 1936, for the Office of the Secretary, Legislative Department.	...	...	...	288	...
			Total Pay of Establishment ...	...	...	...	8,747	4,373
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	...	...	...	*485*	*250*
			Voted ...	...	...	...	97	50
			Hill and hill journey allowances ... *Charged* ...	...	...	...	*140*	*70*
			Voted ...	...	...	...	590	600
			Hill and hill journey allowances for one clerk (grade Rs. 75—5—150) and one Daftri Rs. 20—$\frac{1}{5}$—25) sanctioned from 1st October 1936 for the Office of the Secretary, Legislative Department—Voted.		...	...	170	...
			Other allowances	...	...	...	579	700
			Other allowances for two clerks and one Daftri sanctioned for the Office of the Secretary, Legislative Department with effect from the 1st October, 1936.	...	...	...	221	...
			Total Allowances and Honoraria ... *Charged* ...	...	...	...	*625*	*320*
			Voted ...	...	...	...	1,657	1,350
Contingencies ...			Contingencies	...	...	...	2,400	1,400
			Total Contingencies ...	...	...	...	2,400	1,400
			Total Legal Remembrancer, etc. ...	...	...	...	35,379	18,493
			Charged ...	...	...	...	*20,975*	*9,570*
			Voted ...	...	...	...	14,604	8,923

DETAILED ACCOUNT NO. 25-C (c)—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION

Head of Department—Chief Secretary to Government, North-West Frontier Province

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	PUBLIC SERVICE COMMISSION (*Charged*)	Rs.	Rs.	Rs.	Rs.	Rs.
Charges paid to other Governments, Departments, etc.	One-sixth of the cost of the staff and contingent charges of the office of the joint Punjab and N.-W. F. Province, Public Service Commission to be paid to the Punjab Government.	...	...	...	30,000	12,000
	Total Public Service Commission ...	...	...	...	30,000	12,000

DETAILED ACCOUNT No. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Revenue and Divisional Commissioner at Rs. 500—2,250 and special pay at Rs. 400 (*charged*).	*31,800*	*31,800*	*43,800*	*31,800*	*15,900*
	1	1	Personal Assistant to Revenue and Divisional Commissioner at Rs. 300—30—850 and special pay at Rs. 75.	7,677	8,116	8,116	8,596	3,720
			Leave salary	...	...	...	...	...
			Deduct on account of emergency cut in pay. *Charged* ...	*—305*	...	...	...	...
			Voted ...	—31	...	...	...	...
			Total Pay of Officers ... *Charged* ...	*31,495*	*31,800*	*43,800*	*31,800*	*15,900*
			Voted ...	7,646	8,116	8,116	8,596	3,720
Pay of Establishment.	33	33	Senior Head Assistant (Rs. 350—20—450), Clerks 8 (Rs. 120—10—300 plus special pay 2 at Rs. 50), 12 (Rs. 75—5—150 and special pay 1 at Rs. 50) and 12 (Rs. 45—3—105).	55,375	57,768	59,768	55,646	27,823
			Pay of two 3rd grade leave reserve Clerks with effect from the 1st October 1937.	...	...	...	450	...
	23	23	Servants (at rates varying from Rs. 14 to Rs. 22) ...	4,067	4,392	4,392	4,368	2,184
			Temporary establishment	...	180	180	1,580	290
			Leave salary	...	2,000	...	2,000	1,000
			Deduct on account of emergency cut in pay ...	—209	...	...	...	...
			Total Pay of Establishment ...	59,233	64,340	64,340	64,044	31,297
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*2,650*	*3,300*	*3,500*	*3,201*	*1,650*
			Voted ...	2,905	2,700	2,700	3,007	900
			Hill and hill journey allowances *Charged* ...	*250*	*150*	*150*	*150*	*75*
			Voted ...	3,075	3,800	4,200	3,800	2,200
			Other allowances	1,368	1,250	1,350	1,200	600
			Lahore allowance for two leave reserve Clerks sanctioned from the 1st October 1937.	...	...	...	50	...
			Total Allowances and Honoraria *Charged* ...	*2,900*	*3,450*	*3,650*	*3,351*	*1,725*
			Voted ...	7,348	7,750	8,250	8,057	3,700
Contingencies ...			Contract contingencies	12,411	12,500	12,500	12,500	5,500
			Other contingencies	6,095	6,394	6,394	4,394	2,500
			Total Contingencies ...	18,506	18,894	18,894	16,894	8,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers (*Charged*) ..	*793*	*1,150*	*1,100*	*800*	...
			For Rounding ... *Charged* ...	...	...	*+50*	*+49*	*—25*
			Voted ...	...	...	...	+9	*—17*
			Total Revenue and Divisional Commissioner ...	1,27,921	1,35,500	1,48,200	1,33,600	64,300
			Charged ...	*35,188*	*36,400*	*48,600*	*36,000*	*17,600*
			Voted ...	92,733				

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION

Head of Department— (1) *Pay of officers.* (2) *Cost of passages, etc.* (3) *Grants-in-aid, contributions, etc.* } *Chief Secretary.* *Other heads—Revenue and Divisional Commissioner.*

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
District Office Establishment—						
Pay of Officers	*Charged* ..	*2,05,720*	*2,38,200*	*2,05,000*	*2,60,200*	*1,42,200*
	Voted ..	1,34,122	1,22,440	1,40,000	1,60,640	79,150
Pay of General Establishment ...	...	2,28,260	2,24,527	2,21,527	2,42,960	1,21,380
Pay of Treasury Establishment	...	46,545	47,248	49,248	51,287	25,568
Pay of Sub-Divisional Establishment	...	1,79,629	1,79,974	1,83,974	1,84,924	92,462
Pay of Other Establishment ...	... ..	36,827	35,684	30,178	30,859	15,428
Travelling Allowance	*Charged*	*24,717*	*24,000*	*25,500*	*24,250*	*12,500*
	Voted ...	77,715	70,000	80,000	75,660	39,000
Allowances and Honoraria	*Charged* ...	*279*	...	...	...	...
	Voted ...	78,829	87,500	76,500	80,697	40,336
Contingencies	...	1,71,405	1,73,167	1,75,167	1,64,200	84,450
Losses in Cash and Store	...	...	...	...	...	...
Grants-in-aid, Contributions, etc. (*Charged*) ...	...	*7,637*	*8,400*	*10,000*	*9,000*	...
Charges recoverable from other Governments, Departments, etc.	..	—1,409	...	...	—6,300	...
Rounding	*Charged* ...	...	...	...	*+50*	...
	Voted ...	...	—40	+6	—27	+26
Total District Administration	...	11,90,276	12,11,100	11,97,100	12,78,400	6,52,500
	Charged ...	*2,38,353*	*2,70,600*	*2,40,500*	*2,93,500*	*1,54,700*
	Voted ...	9,51,923	9,40,500	9,56,600	9,84,900	4,97,800

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers...	16	16	Deputy and Assistant Commissioners (Rs. 500—2,250).	*Charged* ...	*2,06,852*	*2,44,200*	*2,04,900*	*2,84,600*	*1,54,700*
				Voted ...	58,814	1,18,440	1,21,340	1,02,300	79,150
	21	27	Extra Assistant Commissioners (Rs. 300—30/40—850) (voted).		75,986				
	...	1	**Temporary appointment of Treasury Officer, Mardan, in connection with the formation of Mardan into a separate District.**		...	..	...	2,340	...
			Increase in the special pay of Deputy Commissioner, Mardan, from Rs. 100 to Rs. 150 on account of formation of Mardan Sub-Division into a separate District *(Charged)*.		..	...	100	600	...
			Increase on account of separation of Executive and Judicial Branches of the Provincial Civil Service (Voted).		...	...	18,660	56,000	...
			Leave salary ...	*Charged* ...	...	*4,000*	...	...	...
				Voted ...	...	4,000	...	...	...
			Deduct on account of emergency cut in pay.	*Charged* ...	*—1,132*	...	...	...	...
				Voted ...	—678	...	...	...	...
			Deduct for probable savings (*charged*)	...	...	*—10,000*	...	*—25,000*	*—12,500*
			Total Pay of Officers ...	*Charged* ...	*2,05,720*	*2,38,200*	*2,05,000*	*2,60,200*	*1,42,200*
				Voted ...	1,34,122	1,22,440	1,40,000	1,60,640	79,150

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—continued

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			(General Establishment)					
Pay of Establishment.	237	288	Clerks and Muharrirs, etc., 5 (Rs. 250—20—350), 1 (Rs. 120 10—300), 5 (Rs. 175), 53 (Rs. 70—5—125) 183 (Rs. 40—2—90 and Rs. 30—1½ 60/2—70) and 41 (Rs. 25)	2,01,401	1,95,159	1,92,159	2,07,254	1,05,787
	...	6	**Extra Establishment for Mardan District**	...	...	1,868	7,400	3,700
	...	1	**Pay of Stenographer in the grade of Rs. 40—2—90 sanctioned for Assistant Commissioner, Hangu, from the 1st October, 1937.**	...	...	...	200	...
	...	10	**Extra Readers, etc. employed in connection with separation of Executive and Judicial Branches of the Provincial Civil Service.**	...	...	...	4,320	...
	126	109	Servants at rates varying from Rs. 13 to Rs. 25	19,651	19,368	19,768	19,764	10,386
	...	4	**1 Extra Daftri and 3 Chaprasis for Mardan District.**	...	...	132	1,032	516
	...	6	**Pay of six peons employed in connection with the separation of Executive and Judicial Branches of the Provincial Civil Service.**	...	...	...	1,008	...
			Temporary establishment ...	7,986	8,000	7,600	8,400	4,200
			Leave salary	...	8,000	...	...	...
			Deduct on account of emergency cut in pay	—778	...	...	...	...
			Probable savings	...	—6,000	...	—6,418	—3,209
			Total Pay of Establishment	2,28,260	2,24,527	2,21,527	2,42,960	1,21,380
			(Treasury Establishment)					
Pay of Establishment.	31	31	Clerks and Muharrirs 5 (Rs. 125—5—175), 8 (Rs. 70—5—125) and 19 (Rs. 40—2—90 and Rs. 30—1½—60/2—70).	32,316	31,710	34,878	33,839	16,919
	...	3	Extra Staff for Mardan District	...	...	...	2,760	1,380
	9	9	Servants at Rs. 14	1,330	1,512	1,344	1,344	672
		1	Entertainment of one Chaprasi for the Court of the Treasury Officer, Hazara, at Rs. 14 per mensem, plus Lahore allowance at Re. 1 per mensem, with effect from the 1st March 1937.	...	...	...	168	84
			Leave salary	...	1,000	...	...	...
			Contract money on account of treasurers' establishment.	12,760	13,026	13,026	13,026	6,513
			Temporary establishment	250	...	...	...	...
	...	1	**Pay of fine Muharrir in the grade of Rs. 30—1½—60/2—70 sanctioned for two years for the Bannu District with effect from the 1st October, 1937.**	...	...	...	150	...
			Deduct on account of emergency cut in pay ...	—111	...	...	...	...
			Total Treasury Establishment	46,545	47,248	49,248	51,287	25,568
			(Sub-Divisional Establishment)					
	35	38	Tahsildars 2 (Rs. 300), 4 (Rs. 275), 4 Rs. (250), 4 (Rs. 225), 2 (Rs. 200) and Naib Tahsildars 5 (Rs. 150), 3 (Rs. 140), 6 (Rs. 120) and 8 (Rs. 100).	74,371	80,000	76,000	81,960	40,980
	37	36	Accountants and clerks (Rs. 30—1½—60/2—70)	26,661	18,804	19,304	18,294	9,147
	330	330	Servants at Rs. 14 and Rs. 18	55,801	55,670	56,170	55,670	27,835
			Temporary establishment	23,269	21,500	28,500	25,000	12,500
			Leave salary	...	4,000	4,000	4,000	2,000
			Deduct on account of emergency cut in pay	—473	...	...	...	...
			Total Sub-Divisional Establishment	1,79,629	1,79,974	1,83,974	1,84,924	92,462
			(Other Establishment)					
Circuit House establishment				374	...	...	...	...
Copying Agency establishment				11,124	11,412	6,094	6,293	3,146
Conservancy of Katchery compound				1,635	1,660	1,660	1,660	830
Record-room establishment				13,490	11,359	13,115	13,287	6,643
Staging bungalow establishment				4,853	5,729	4,985	4,985	2,492
Ferry establishment				4,119	4,524	4,324	4,634	2,317
Miscellaneous establishment				1,232	..	...	...	...
Leave salary ...				..	1,000	...	...	...
			Total Other Establishment	36,827	35,684	30,178	30,859	15,428

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Travelling Allowance.	Travelling allowance ... *Charged* ...	24,717	24,000	25,500	24,250	12,500
	Voted ...	77,715	70,000	80,000	75,660	39,000
Allowances and Honoraria.	Payment to Copyists ... *Charged* ...	279	...	...	...	...
	Rewards					
	Cost of passages to non-superior Government servants.					
	Other allowances ... Voted	78,829	87,500	76,500	80,000	40,336
	Lahore allowance for establishment employed in connection with the separation of Executive and Judicial Branches of the Provincial Civil Service.	...	...	...	672	...
	Headquarter allowance for fine Muharrir sanctioned for the Bannu District with effect from 1st October 1937.	...	...	...	25	...
	Total Allowances and Honoraria ... *Charged* ...	279	...	...		...
	Voted ...	78,829	87,500	76,500	80,697	40,336
Contingencies ...	Purchase of tents	8,016	5,000	6,000	4,200	2,100
	Scales and weights		100	100	100	50
	Charges for conducting civil suits		2,000	2,000	1,000	1,000
	Contract contingencies	1,06,559	1,08,000	1,08,000	1,08,000	54,000
	Books and periodicals	56,830	3,600	4,200	4,000	2,500
	Telephone charges		9,800	10,400	8,400	4,000
	Pay of menials		14,640	14,596	12,600	7,300
	Other contingent expenditure		30,027	29,871	25,900	13,500
	Total Contingencies ...	1,71,405	1,73,167	1,75,167	1,64,200	84,450
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*charged*).	7,637	8,400	10,000	9,000	...
Charges recoverable from other Governments, Departments, etc.	Deduct—Establishment charges recoverable from private bodies.	1,409	...	...	6,300	...

DETAILED ACCOUNT NO. 25-G-(a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PORVINCES

Heads of Department { *Secretary to His Excellency the Governor*; *Hon'ble Ministers.*

Discretionary Grants by Heads of Provinces.	Discretionary Grants by the Governor ...	6,630	7,000	7,000	7,000	3,500
	Discretionary Grants by Ministers ...	1,455	1,000	1,000	500	750
	Total 25-G-(a)—Miscellaneous—Discretionary Grants by Heads of Provinces.	8,085	8,000	8,000	7,500	4,250

DETAILED ACCOUNT NO. 25-G-(b)—GENERAL ADMINISTRATION—MISCELLANEOUS—MISCELLANEOUS—DISCRETIONARY GRANTS BY DEPUTY COMMISSIONERS FROM THE GRANT FOR THE RURAL UPLIFT SCHEME

Head of Department—Secretary Development Departments

Discretionary Grants from the Grant for the rural uplift scheme.	Discretionary Grants by Deputy Commissioners ...	...	...	...	17,000	...
	Total 25-G-(b)—Miscellaneous—Miscellaneous—Discretionary Grants from the Grant for the rural uplift scheme.	...	...	...	17,000	...

DETAILED ACCOUNT NO. 25-H—GENERAL ADMINISTRATION—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	A—Secretary of State					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	9,400	5,840
	Voted ...	...	...	...	...	...
	Total Leave Salaries and Deputation Pay ...	...	...	...	9,400	5,840
	Charged ...	...	...	...	9,400	5,840
	Voted ...	...	...	...	...	...
Sterling Overseas Pay.	Overseas Pay ... *Charged* ...	...	...	...	...	...
	Voted ...	...	...	...	...	...
	Total Overseas Pay ...	...	...	...	...	...
	Charged ...	...	...	...	...	...
	Voted ...	...	...	...	...	...
	Total Secretary of State ...	...	...	...	9,400	5,840
	Charged ...	...	...	...	9,400	5,840
	Voted ...	...	...	...	...	...
	B—High Commissioner					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	1,06,680	53,320
	Voted ...	...	...	...	9,040	3,000
	Total Leave Salaries and Deputation Pay ...	...	...	...	1,15,720	56,320
	Charged ...	...	...	...	1,06,680	53,320
	Voted ...	...	...	...	9,040	3,000
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	...	...	59,520	29,760
Other Charges ...	Share of the cost of the High Commissioner's Establishment (Voted).	...	...	...	9,600	...
	Stores (*charged*) ...	...	...	...	7,840	7,840
	Total (High Commissioner) ...	...	...	...	1,92,680	93,920
	Charged ...	...	...	...	1,74,040	90,920
	Voted ...	...	...	...	18,640	3,000
	Total Charges in England ...	...	...	...	2,02,080	99,760
	Charged ...	...	...	...	1,83,440	96,760
	Voted ...	...	...	...	18,640	3,000

Grant No. 12

ADMINISTRATION OF JUSTICE

Voted Rs. 5,91,000 ; *Charged Rs. 2,28,000*

Total Rs. 8,19,000

MAJOR HEAD : 27—ADMINISTRATION OF JUSTICE

Heads of Departments— { *Law Officers—Legal Remembrancer* / *Other heads—Judicial Commissioner* }

		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY							
Law Officers (Voted) ...	...	27-A	40,918	41,300	41,300	41,135	20,671
Judicial Commissioner ...	*Charged* ...	27-B	*65,764*	*52,600*	*41,669*	*1,46,069*	*71,432*
	Voted ...		1,02,709	1,00,466	98,766	7,614	7,513
Civil and Sessions Courts ...	*Charged* ...	27-C	*50,181*	*38,500*	*40,000*	*50,865*	*25,107*
	Voted ...		3,80,098	3,94,166	3,89,000	3,99,905	2,04,010
Criminal Courts (Voted) ...	...	27-D	1,51,100	1,47,261	1,32,027	1,33,498	64,329
Charges in England ...	*Charged*	27-E	...	...	...	*31,480*	*15,720*
	Voted ...		...	...	...	8,720	4,360
Loss or gain by exchange ...	*Charged* ..	...	*—174*	...	...	...	..
	Voted ...	...	— 11	...	...	...	...
Rounding	*Charged* ...	...	...	*—100*	*+331*	*—414*	*—259*
	Voted ...	...	...	—193	—93	+128	+117
Total 27—Administration of Justice ...		...	7,90,585	7,74,000	7,43,000	8,19,000	4,13,000
	Charged ...	...	*1,15,771*	*91,000*	*82,000*	*2,28,000*	*1,12,000*
	Voted ...	...	6,74,814	6,83,000	6,61,000	5,91,000	3,01,000

DETAILED ACCOUNT NO. 27-A—ADMINISTRATION OF JUSTICE—LAW OFFICERS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	7	7	Public Prosecutors 1 (Rs. 750), 1 (Rs. 500), 2 (Rs. 400), 2 (Rs. 300) and 1 (Rs. 250)	34,800	34,800	34,800	34,800	17,400
			Deduct on account of emergency cut in pay ..	—145	...	...	...	...
			Total Pay of Officers ...	34,655	34,800	34,800	34,800	17,400
Pay of Establishment.	2	2	Clerks 2 (Rs. 45—3—105) ...	1,266	1,157	1,157	1,218	600
	1	1	Servant at Rs. 14		168	168	168	84
			Total Pay of Establishment ...	1,266	1,325	1,325	1,386	684
Allowances and Honoraria.			Allowances and fees	1,806	2,000	2,000	2,000	1,000
			Travelling allowance	1,381	1,500	1,500	1,455	750
			Total Allowances and Honoraria ...	3,187	3,500	3,500	3,455	1,750
Contingencies ...			Contingencies	1,810	1,675	1,675	1,494	837
			Total Contingencies ...	1,810	1,675	1,675	1,494	837
			Total Law Officers ...	40,918	41,300	41,300	41,135	20,671

Detailed Account No. 27-B—ADMINISTRATION OF JUSTICE—Judicial Commissioner

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
					Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2	2	Judicial and Additional Judicial Commissioners at Rs. 3,000 each plus one special pay of Rs. 250.	*Charged* ...	*63,144*	*39,000*	*37,577*	*75,350*	*37,850*
				Voted ...	36,000	36,000	36,000	3,000	3,000
			Temporary appointment of an Additional Judicial Commissioner (Charged).		...	12,000	1,968	9,000	3,200
			Deduct on account of emergency cut in pay	*Charged* ...	*—162*	...	...	...	...
				Voted ...	—150	...	...	...	...
			Total Pay of Officers	...	98,832	87,000	75,545	87,350	44,050
				Charged ...	*62,982*	*51,000*	*39,545*	*84,350*	*41,050*
				Voted ...	35,850	36,000	36,000	3,000	3,000
Pay of Establishment.	21	21	Superintendents and Clerks—1 (Rs. 350—20—450 plus special pay Rs. 90) 9 (Rs. 120—10—300), 4 (Rs. 75—5—150) and 7 (Rs. 45—3—105).	*Charged* ...	...	...	...	*41,840*	*20,035*
				Voted ...	47,254	44,193	44,193	3,739	3,619
	14	14	Servants—1 (Rs. 20), 2 (Rs. 18), 9 (Rs. 14), 1 (Rs. 15) and 1 (Rs. 6).	*Charged* ...	...	...	...	*2,233*	*1,015*
				Voted ...	3,110	2,436	2,436	203	203
			Temporary Establishment ...	*Charged* ...	...	...	...	*847*	*515*
				Voted ...	...	1,406	469	591	111
			Temporary Establishment for an Additional Judicial Commissioner.	*Charged* ...	...	...	...	...	33
				Voted ...	...	1,940	...	...	499
			Leave salary ...	*Charged* ...	...	...	...	*600*	...
				Voted ...	...	600	600	...	...
			Deduct on account of emergency cut in pay	...	—164	...	...	...	...
			Total Pay of Establishment	...	50,200	50,575	47,698	50,053	26,030
				Charged ...	...	...	...	*45,520*	*21,598*
				Voted ...	50,200	50,575	47,698	4,533	4,432
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	*1,319*	*600*	*800*	*1,552*	*900*
				Voted ...	1,683	1,000	1,000	...	...
			Travelling allowance for an Additional Judicial Commissioner and his staff.	Charged ...	...	200	...	...	...
				Voted	...	...	...	...	...
			Other allowances ...	*Charged* ...	...	...	...	*1,247*	*784*
				Voted ...	993	868	868	81	81
			Hill and Hill Journey allowances ...	*Charged* ...	...	...	...	*2,000*	*1,850*
				Voted ...	2,115	2,356	2,000	...	...
			Total Allowances and Honoraria	...	6,110	5,024	4,668	4,880	3,615
				Charged ...	*1,319*	*800*	*800*	*4,799*	*3,534*
				Voted ...	4,791	4,224	3,868	81	81
Contingencies ...			Contract contingencies ...	*Charged* ...	...	...	...	*7,500*	*3,750*
				Voted ...	8,599	6,000	7,500	...	...
			Other contingencies ...	*Charged* ...	...	...	...	*3,700*	*1,500*
				Voted ...	3,269	3,667	3,700	...	...
			Deduct—Lump cut for economy ...	...	...	...	...	—1,000	...
			Total Contingencies	...	11,868	9,667	11,200	10,200	5,250
				Charged ...	...	...	...	*10,200*	*5,250*
				Voted ...	11,868	9,667	11,200	...	...
Grants-in-aid and Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		*1,463*	*800*	*1,324*	*1,200*	...
			Total Judicial Commissioner	...	1,68,473	1,53,066	1,40,435	1,53,683	78,945
				Charged ...	*65,764*	*52,600*	*41,660*	*1,46,069*	*71,432*

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	3	District and Sessions Judges 2 (Rs. 500—2,250 plus Special Pay Rs. 150) and 1 (Rs. 900—1,200 plus Special Pay Rs. 450) — *Charged* ...	*38,287*	*33,900*	*34,447*	*46,107*	*23,607*
			Voted ...	39,610	39,376	39,376	15,600	16,167
	...	1	Permanent appointment of 2nd Additional District and Sessions Judge, Peshawar (voted).	...	...	...	15,600	7,800
			Temporary appointment of Additional District and Sessions Judge for four months (voted).	...	...	...	5,600	7,800
	5	6	Senior Sub-Judges 1 (Rs. 900—1,200 plus Special Pay Rs. 400) and 5 (Rs. 300—850 plus Special Pay Rs. 75 per mensem each). — *Charged* ...	*4,374*	...	...	...	...
			Voted ...		59,599			
	8	14	Sub-Judges (Rs. 300—850) ...	} 95,825	40,773	} 1,29,710	} 1,41,005	60,737
	4	...	Judicial Extra Assistant Commissioners (Rs. 300—850 plus Special Pay Rs. 50).	31,853	29,338		...	...
			Leave Salary ...	...	8,000	8,000	...	...
			Deduct—Probable Savings ...	...	...	—5,000	...	...
			Deduct on account of emergency cut in pay — *Charged* ...	*—323*	...	...	...	...
			Voted ...	—643	...	...	...	...
			Total Pay of Officers ...	2,08,983	2,10,986	2,06,533	2,23,912	1,16,111
			Charged ...	*42,338*	*33,900*	*34,447*	*46,107*	*23,607*
			Voted ...	1,66,645	1,77,085	1,72,086	1,77,805	92,504
Pay of Establishment.	86	86	Clerks of Court, Readers and Muharrirs 2 (Rs. 150—5—225), 1 (Rs. 120—8—160), 3 (Rs. 100—5—175), 6 (Rs. 75—5—150), 20 (Rs. 70—5—125 plus special pay 3 (Rs. 30), 24 (Rs. 40—2—90), 25 (Rs. 30—1½—60/2—70), 2 (Rs. 40), 2 (Rs. 30) and 1 (Rs. 26).	} 1,11,797	80,014	80,315	82,483	50,627
	273	273	Nazirs 1 (Rs. 70—4—100), 2 (Rs. 40—2—90 plus 1 special pay Rs. 20, and 1 special pay Re. 1-8-0 and Rs. 20 duty allowance) and 39 (Rs. 30—1—50 plus duty allowance 4 (Rs. 20) Bailiffs 41 (Rs. 20), and Process-servers 188 (Rs. 17), 2 (Rs. 14).		71,411	70,694	70,740	19,027
	50	50	Servants—1 (Rs. 25), 2 (Rs. 20—1/5—25), 5 (Rs. 18), 5 (Rs. 15), 35 (Rs. 14) and 2 (Rs. 12).	54,787	8,880	8,880	8,880	8,610
			Temporary establishment for Additional District and Sessions Judge.	...	6,656	7,668	836	3,162
			Establishment for 2nd Additional District and Sessions Judge, Peshawar.	...	...	...	7,932	...
			Temporary establishment for the Additional District and Sessions Judge for four months.	...	...	...	1,424	...
			Leave Salary ...	...	6,895	6,195	7,050	4,121
			Deduct—Probable Savings ...	...	—2,000	—5,000	—5,000	...
			Deduct on account of emergency cut in pay ...	—324	...	...	...	...
			Total Pay of Establishment ...	1,66,260	1,71,856	1,68,752	1,74,345	85,547
Allowances and Honoraria.			Travelling allowance ... — *Charged* ...	*6,270*	*4,000*	*5,200*	*4,365*	*1,500*
			Voted ...	12,662	11,500	14,350	13,095	6,700
			Section-writing Charges	4,153	4,300	4,400	4,400	2,200
			Other allowances	5,985	6,008	5,800	5,900	2,959
			Other allowances for staff of 2nd Additional District and Sessions Judge.	...	...	...	408	...
			Other allowances for temporary staff of Additional District and Sessions Judge for four months.	...	...	...	52	...
			Total Allowances and Honoraria ...	29,070	25,808	29,750	28,220	13,359
			Charged ...	*6,270*	*4,000*	*5,200*	*4,365*	*1,500*
			Voted ...	22,800	21,808	24,550	23,855	11,859

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ...	Contract contingencies	19,830	18,380	18,380	19,680	11,000
	Other contingencies	4,563	5,000	5,230	5,030	3,100
	Contract contingencies for the staff of the 2nd Additional District and Sessions Judge.	...	...	...	500	...
	Deduct—Lump cut for economy	...	...	...	− 1,690	...
	Total Contingencies ...	24,393	23,380	23,610	23,520	14,100
Grants-in-aid and Contributions.	Contribution for the passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,573*	*600*	*600*	*600*	...
	Rounding { *Charged* ...	...	...	*−247*	*− 207*	...
	Rounding { Voted ...	...	+ 36	+ 2	+ 380	...
	Total Civil and Sessions Courts ...	4,30,279	4,32,666	4,29,000	4,50,770	2,29,117
	Charged ...	*50,181*	*38,500*	*40,000*	*50,865*	*25,107*
	Voted ...	3,80,098	3,94,166	3,89,000	3,99,905	2,04,010

DETAILED ACCOUNT No. 27-D—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	26	33	Readers and Muharrirs of Honorary Magistrates 21 (Rs. 40—2—90) and 12 (Rs. 30—1½—60/2—70).	16,834	17,233	17,399	19,193	8,936
	23	26	Servants at Rs. 14 each	2,988	3,864	4,328	4,368	1,848
			Leave Salary	...	1,000	700	865	95
			Deduct on account of emergency cut in pay ...	−57	...	...	...	...
			Deduct—Probable Savings	...	...	−330	−1,500	...
			Total Pay of Establishment ...	19,765	22,097	22,097	22,926	10,879
Section-writing Charges.			Section-writing charges	8,582	7,800	7,900	7,900	3,950
Allowances and Honoraria.			Travelling allowance	4,231	4,300	5,600	5,432	2,300
			Other allowances	11,534	5,334	} 10,400	10,400	5,200
			Fees payable to the Examiner of Questioned Documents ...		1,900			
			Total Allowances and Honoraria ...	15,765	11,534	16,000	15,832	7,500
Diet and Road Money of Witnesses.			Diet and road money of witnesses	1,01,071	1,00,600	82,000	83,000	40,000
Expenses of Jirgas			Expenses of Jirgas	1,966	1,800	1,400	1,400	500
Contingencies ...			Contract contingencies	3,261	2,630	2,630	2,630	1,500
			Supplies and Services	690	800	...	...	...
			Deduct—Lump cut for economy	...	...	...	−190	...
			Total Contingencies ...	3,951	3,430	2,630	2,440	1,500
			Total Criminal Courts ...	1,51,100	1,47,261	[illegible]	[illegible]	64,329

DETAILED ACCOUNT No. 27-E—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Other Charges ...	CHARGES IN ENGLAND					
	A—Secretary of State					
	Law charges in connection with appeals (voted).	...	...	...	2,400	1,200
	Total Other Charges (voted) ...	...	...	...	2,400	1,200
	Total A—Secretary of State ...	...	...	...	2,400	1,200
	Voted ...	...	...	...	2,400	1,200
	B—High Commissioner.					
Leave Salaries and Deputation pay.	Leave Salaries and Deputation Pay. { *Charged* ...	...	...	...	26,680	13,320
	{ Voted ...	...	...	...	6,320	3,160
	Total Leave Salaries and Deputation Pay ...	...	...	...	33,000	16,480
	Charged ...	...	...	...	26,680	13,320
	Voted ...	...	...	...	6,320	3,160
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	...	...	4,800	2,400
	Total B—High Commissioner ...	...	...	...	37,800	18,880
	Charged ...	...	...	...	31,480	15,720
	Voted ...	...	...	...	6,320	3,160
	Total Charges in England ...	...	...	...	40,200	20,080
	Charged ...	...	...	...	31,480	15,720
	Voted ...	...	...	...	8,720	4,360

Grant No. 13

JAILS AND CONVICT SETTLEMENTS

Voted Rs. 9,36,000 ; *Charged Rs. 52,000*

Total Rs. 9,88,000

MAJOR HEAD : 28—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY			Rs.	Rs.	Rs.	Rs.	Rs.
Jails ...	*Charged* ...	28-A	*32,801*	*47,400*	*46,100*	*47,400*	*23,400*
	Voted ...		8,04,160	8,12,600	8,20,000	7,99,600	4,09,600
Jail Manufactures ..	...	28-B	1,04,643	1,29,300	1,31,400	1,36,000	71,000
Charges in England ...	*Charged* ...	28-C	...	...	...	*4,800*	*2,400*
Loss or Gain by Exchange	*Charged* ...	...	—63	...	...	...	...
Rounding ...	*Charged* ...	...	..	*—400*	*—100*	*—200*	*+200*
	Voted ...	...	...	+100	—400	+400	+400
	Total Jails ...	...	9,41,541	9,89,000	9,97,000	9,88,000	5,07,000
	Charged ...	...	*32,738*	*47,000*	*46,000*	*52,000*	*26,000*
	Voted ...	...	9,08,803	9,42,000	9,51,000	9,36,000	4,81,000

DETAILED ACCOUNT NO. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	Superintendents 1 (Rs. 1,500), 1 (Rs. 750), 1 (Rs. 750—850), 1 (Rs. 650—850), and three allowances (Rs. 150) 1 (Rs. 100) and 2 (Rs. 75). *Charged* ...	*30,850*	*43,568*	*43,378*	*44,700*	*22,350*
			Voted ...	12,255	7,500	7,690	7,860	4,055
			Pay of Officers in connection with the opening of New Judicial Lock-up at Swabi. Voted ...	...	...	...	120	60
			Allowances to Assistant Surgeons at Rs. 60 ...	1,155	720	720	720	360
			Leave salary ... *Charged* ...	...	...	...	...	...
			Voted ...	...	...	...	...	...
			Deduct on account of emergency cut in pay. *Charged* ...	*—158*	...	...	...	...
			Voted ...	—62	...	...	...	...
			Total Pay of Officers ... *Charged* ...	*30,692*	*43,568*	*43,378*	*44,700*	*22,350*
			Voted ...	13,348	8,220	8,410	8,700	4,475
Pay of Establishment.	47	47	Deputy Superintendents 3 (Rs. 300—10—400) and 3 (Rs. 150—10—250), Assistant Jailors 10 (Rs. 75—5—100), 23 (Rs. 50—5—75), 1 (Rs. 50) and special pay 4 (Rs. 25) and 2 (Rs. 7-8-0) and clerks 7 (Rs. 50).	43,454	54,993	52,490	56,358	28,179
	547	547	Warders and Turn Keys, at rates varying from Rs. 17 to Rs. 45.	1,53,795	1,57,140	1,51,301	1,58,082	79,041
	24	24	Sub-Assistant Surgeons 11 (Rs. 70—4—150) and 1 (Rs. 70—4—175) plus special pays 12 (Rs. 60) and 3 allowances to Sub-Assistant Surgeons (Rs. 10 per mensem each) and Compounders 2 (Rs. 50), 2 (Rs. 40), 2 (Rs. 35), 4 (Rs. 30), 2 (Rs. 12) plus special pays 12 (Rs. 7-8-0), 4 (Rs. 5), 7 (Rs. 3).	45,291	31,896	32,308	32,223	16,111
			Appointment of an additional Compoundor for the Central Jail Hospital, Dera Ismail Khan, with effect from the 1st October 1937.	...	...	...	179	...
	2	2	Enginemen at Rs. 50	...	1,110	1,116	1,116	558
	8	8	Matrons and servants at rates varying from Rs. 17 to Rs. 24.	...	2,064	2,080	2,088	1,044
	9	10	Craftsmen, Teachers and Agricultural Assistant ...	...	4,066	4,850	4,994	2,497
			Appointment of a Teacher for habitual adolscents Central Jail, Dera Ismail Khan, with effect from the 1st October 1937.	...	...	...	150	...
			Temporary establishment	...	1,512	100	1,512	756
			Pay of Establishment in connection with the opening of New Judicial Lock-up at Swabi.	...	...	...	942	471
			Leave salary	...	3,000	10,063	3,000	1,500
			Deduct on account of emergency cut in pay ..	—278	...	...	...	...
			Deduct probable savings	...	—2,000	—3,000	—2,000	—1,000
			Total Pay of Establishment ...	2,42,262	2,53,781	2,51,308	2,58,644	1,29,157

Detailed Account No. 28-A—JAILS AND CONVICT SETTLEMENTS—Jails—*continued*

Primary units of appropriation			Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*1,250*	*1,400*	*1,400*	*1,358*	700
		Voted ...	9,326	6,650	8,661	8,051	4,150
	House-rent and other allowances	*Charged* ...	*250*	*1,800*	*770*	*770*	388
		Voted ...	1,866	1,337	1,189	1,189	594
	Total Allowances and Honoraria	*Charged* ...	*1,506*	*3,200*	*2,170*	2,128	1,088
		Voted ...	11,192	7,987	9,850	9,240	4,744
Dietary Charges ...	Rations	...	2,29,866	2,35,000	2,31,600	2,32,500	1,21,750
Contingencies ...	Medicines and hospital equipment ...	...	36,712	44,300	39,700	39,800	22,450
	Clothing	...	76,213	71,450	67,375	80,150	36,275
	Sanitation charges	...	8,699	8,000	7,700	7,900	4,000
	Charges for moving prisoners ...	...	28,956	33,250	29,450	28,290	13,125
	Uniform and equipment of warders ...	...	11,162	13,125	13,125	13,125	6,562
	Charges for live-stock, tools and plant ...	...		12,200	13,210	16,270	10,200
	Money payments to prisoners and convict officials	...	1,09,838	3,348	3,394	3,401	1,725
	Miscellaneous supplies and services ...	...		87,600	95,215	76,290	44,645
	Contract contingencies ...	...	11,581	12,084	12,084	6,694	3,472
	Rents, rates and other contingent expenditure	...	24,769	24,302	27,772	22,172	12,802
	Purchase of land for the jail garden, Peshawar	...	...	...	13,000	..	...
	Contingencies for the New Judicial Lock-up at Swabi.		...	...	...	330	165
	Total Contingencies	...	3,07,930	3,09,659	3,22,025	2,94,422	1,55,421
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		*603*	*600*	*600*	*600*	...
Charges paid to other Governments, Departments, etc.	Maintenance charges of North-West Frontier Province prisoners confined in the Jails of other Provinces.		11,562	9,980	8,880	8,130	90
Charges recoverable from other Governments, Departments, etc.	Deduct cost of convict labour supplied to Jail Press	...	—12,000	—12,000	—12,000	—12,000	—6,000
	For rounding...	*Charged* ...	...	*+32*	*—48*	*—28*	—38
		Voted ...	...	—27	—73	—36	—37
	Total Jails	...	8,36,961	8,60,000	8,66,100	8,47,000	4,33,000
	Charged	...	*32,801*	*47,400*	*46,100*	*47,400*	23,400
	Voted	...	8,04,160	8,12,600	8,20,000	7,99,600	4,09,600

Detailed Account No. 28-B—Jails and Convict Settlements—Jail Manufactures

	Numbers 1936-37	Numbers 1937-38						
Pay of Establishment.	8	8	Factory Managers 1 (Rs. 400—20—500), 1 (Rs. 300—20—400), Assistant Jailors 2 (Rs. 75—5—100), 4 (Rs. 50—5—75).	14,853	14,875	15,419	15,721	7,860
			Allowance to Blacksmith at Rs. 9		108	108	108	54
			Deduct on account of emergency cut in pay ...	41	...	...	...	...
			Total Pay of Establishment ...	14,812	14,983	15,527	15,829	7,914
Contingencies ...			Purchase of raw materials	71,442	1,04,100	98,700	1,02,000	54,000
			Miscellaneous	18,389	10,200	17,200	18,200	9,100
			Total Contingencies ...	89,831	1,14,300	1,15,900	1,20,200	63,100
			Rounding					

DETAILED ACCOUNT No. 28-C—JAILS AND CONVICT SETTLEMENTS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	A—Secretary of State					
Leave Salaries and Deputation Pay.	Leave salaries *(Charged)*	...	...	...	...	...
	B—High Commissioner					
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay *(Charged)* ...	...	...	...	...	...
Sterling Overseas Pay.	Sterling overseas pay *(Charged)*	...	...	...	4,800	2,400
	For rounding *(Charged)*	...	...	...	...	...
	Total Charges in England *(Charged)* ...	...	...	...	4,800	2,400
	Secretary of State *(Charged)* ...	...	...	...	...	...
	High Commissioner *(Charged)* ...	...	...	...	4,800	2,400

Grant No. 14

POLICE

Voted Rs. 31,20,000 ; *Charged Rs. 3,14,000*

Total Rs. 34,34,000

MAJOR HEAD : 29—POLICE

Head of Department { *For all minor heads, except Cattle Pounds—Inspector-General of Police, North-West Frontier Province.*
For Cattle Pounds—Revenue and Divisional Commissioner, North-West Frontier Province.

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
Superintendence { *Charged* ...	29-A	*69,705*	*56,890*	*59,930*	*61,350*	*29,775*
Superintendence { Voted ...	29-A	79,064	76,970	77,250	79,318	52,501
District Executive Force { *Charged* ...	29-B	*1,24,338*	*1,24,385*	*1,09,200*	*1,31,642*	*63,090*
District Executive Force { Voted ...	29-B	26,88,225	26,80,075	27,19,698	27,41,580	14,87,826
Police Training Schools { *Charged* ...	29-C	...	...	*1,100*	*1,200*	*600*
Police Training Schools { Voted ...	29-C	19,200	29,883	34,463	54,678	17,169
Railway Police ...	29-D	93,249	95,570	94,906	79,003	49,609
Criminal Investigation Department { *Charged* ...	29-E	*17,125*	*16,928*	*18,328*	*18,975*	*9,050*
Criminal Investigation Department { Voted ...	29-E	1,14,176	1,18,647	1,21,878	1,35,188	68,077
Cattle Pounds ...	29-F	3,814	3,800	4,000	4,000	1,830
Transfer to the General Police Fund ...	...	...	...	...	24,000	12,000
Miscellaneous ...	29-G	1,630	1,700	2,000	2,000	1,000
Charges in England ... { *Charged* ...	29-H	...	...	...	*1,01,200*	*50,600*
Charges in England ... { Voted ...	29-H	...	...	...	...	...
Loss or gain by exchange ... { *Charged* ...	...	*—570*	...	...	...	...
Loss or gain by exchange ... { Voted ...	...	—19	...	...	...	...
For rounding { *Charged* ...	...	...	*—203*	*+442*	*—367*	*—115*
For rounding { Voted ...	...	...	+355	—195	+233	—12
Total 29—Police ...	...	32,09,937	32,05,000	32,43,000	34,34,000	18,43,000
Charged ...	...	*2,10,598*	*1,98,000*	*1,89,000*	*3,14,000*	*1,53,000*
Voted ...	...	29,99,339	30,07,000	30,54,000	31,20,000	16,90,000

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Police (Rs. 2,250—125—2,500) (*Charged*).	*27,066*	*28,580*	*28,580*	*30,000*	*15,000*
	1	1	Deputy Inspector-General of Police (Rs. 1,950—50—2,150) *(Charged)*.	*33,760*	*23,950*	*23,700*	*24,550*	*12,275*
			Deduct on account of emergency cut in pay *(Charged)*.	*—223*	...	...	...	...
			Total Pay of Officers *(Charged)* ...	*60,603*	*52,530*	*52,280*	*54,550*	*27,275*
Pay of Establishment	12	13	Clerks 2 (Rs. 180—7½—300 plus special pay Rs. 30), 5 (Rs. 80—5—130 plus special pay Rs. 30) and 6 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance, plus special pay 1 (Rs. 30), 3 (Rs. 20) and 2 (Rs. 10.)	19,471	18,545	18,425	21,260	10,630
			Allowances to Clerical Establishment ...		...	...	1,980	990
	16	16	Servants 12 (Rs. 17—28 plus Rs. 4 Frontier Allowance each), 1 (Rs. 22), 1 (Rs. 18) and 2 (Rs. 14 each).	4,158	4,260	4,260	4,200	2,100
			Leave salary	...	1,000	1,000	1,000	500
			Deduct on account of emergency cut in pay ...	—26	...	...	...	
			Total Pay of Establishment ...	[illegible]				

DETAILED ACCOUNT No. 29-A—POLICE—SUPERINTENDENCE—*concluded*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of Uniform, Horse and Saddlery (*Charged*) ...	...	...	*600*	*600*	..
	Travelling allowance { *Charged* ...	*6,834*	*3,000*	*5,000*	*4,850*	*2,500*
	Travelling allowance { Voted ...	2,910	2,000	2,300	1,940	1,000
	Hill and hill journey allowance	912	900	1,000	1,000	700
	Rewards	1,795	1,800	1,800	1,800	900
	House rent and other allowances	3,043	2,900	2,900	2,900	1,400
	Total Allowances and Honoraria ...	15,494	10,600	13,600	13,090	6,500
	Charged ...	*6,834*	*3,000*	*5,600*	*5,450*	*2,500*
	Voted ...	8,660	7,600	8,000	7,640	4,000
Contingencies ...	Purchase of tents	...	300	300	...	...
	Contract contingencies	6,982	7,000	7,000	7,000	3,500
	Telephone charges	} 39,354	37,000	37,000	37,000	30,000
	Other contingencies...		800	800	800	400
	Deduct—Lump cut for economy	...	..	...	—2,070	...
	Total Contingencies ...	46,336	45,100	45,100	42,730	33,900
Grant-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*2,268*	*1,360*	*2,050*	*1,350*	...
	Grants to the Police Clothing Fund (voted) ...	465	465	465	508	381
	Total Grants-in-aid, Contributions, etc. ...	2,733	1,825	2,515	1,858	381
	Charged ...	*2,268*	*1,360*	*2,050*	*1,350*	...
	Voted ...	465	465	465	508	381
	Total Superintendence ...	1,48,769	1,33,860	1,37,180	1,40,668	82,276
	Charged ...	*69,705*	*56,890*	*59,930*	*61,350*	*29,775*
	Voted ...	79,064	76,970	77,250	79,318	52,501

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	6	6	Superintendents (Rs. 650—1,450) (*Charged*) ...	} *99,870*	*73,159* }	*86,000*	*1,06,882*	*53,500*
	7	7	Assistant Superintendents (Rs. 350—25—700) (*Charged*).		*33,146*			
			Superintendent for Mardan District (*Charged*)	...	...	...	*11,100*	*5,550*
	11	13	Deputy Superintendents of Police (Rs. 200—25—700)	48,527	48,265	57,000	54,525	27,500
			Leave salary (voted)	...	5,000	...	5,000	3,000
			Deduct probable savings (*Charged*) ...	...	*—10,000*	...	—12,000	*—6,000*
			Deduct on account of emergency cut in pay { *Charged* ...	*—611*	...	...	...	...
			Deduct on account of emergency cut in pay { Voted ...	—248	...	...	...	...
			Total Pay of Officers ...	1,47,538	1,49,570	1,43,000	1,65,507	83,550
			Charged ...	*99,259*	*96,305*	*86,000*	1,05,982	*53,050*
			Voted					

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Establishment.			*Police Force*	Rs.	Rs.	Rs.	Rs.	Rs.
	4	4	Sergeants—4 (Rs. 150—5—200 plus special pay Rs. 15).		8,707		9,118	
	293	291	Inspectors—21 (Rs. 180—7½—300) plus special pay 8 (Rs. 50), 1 (Rs. 30) and 5 (Rs. 25), Sub-Inspectors—146 (Rs. 80—5—130—140—150—160) plus special pay 8 (Rs. 50) 1 (Rs. 30) and 5 (Rs. 25), Assistant Sub-Inspectors—124 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	20,06,610	3,68,484		3,56,486	
	5,693	5,623	Head Constables—506 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance plus special pay 13 (Rs. 20) and Foot Constables—5,117, (Rs. 17—28 plus Rs. 4 Frontier Allowance plus special pay 14 (Rs. 10), plus special pay 4 (Rs. 4).		16,80,396	20,46,000	17,00,705	
			Establishment for Mardan District ...	...	...	...	13,911	
			Allowances to Clerical Establishment ...	...	...	...	8,640	
			Leave Reserve of 2 men in the rank of Prosecuting Sub-Inspectors.	...	...	...	800	11,03,336
			Police Guards for the Hon'ble Ministers ...	...	...	...	784	
			Mounted Police					
	54	54	Head Constables—5 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) and Constables—49 (Rs. 17—28 plus Rs. 4 Frontier Allowance).	14,181	17,043			
			Office and other Establishments					
	1	1	Head Constable (Rs. 30—1—45) plus Rs. 5 Frontier Allowance and special pay Rs. 20.	...	720			
			Chowkidars	...	4,596			
			Police guard for Lock-up at Swabi ...	...	2,068			
			One Engine Driver and one Steerman for Police Motor Launch at Dera Ismail Khan.	...	...		4,596	
			Deduct probable savings ...	...	—30,880			
			Deduct on account of emergency cut in pay	—237	...		—30,000	
			Total Pay of Establishment ...	20,20,554	20,51,134	20,46,000	20,65,040	11,03,336
Travelling Allowance.			Travelling allowance ... *Charged* ...	13,207	13,000	13,500	13,580	7,000
			Travelling allowance ... Voted ...	1,42,857	1,10,000	1,37,000	1,16,400	60,000
			Conveyance and bicycle allowances *Charged* ...	3,588	4,080	3,700	4,080	2,040
			Conveyance and bicycle allowances Voted ...	69,181	70,000	70,000	70,090	35,090
			Conveyance allowance for Prosecuting Sub-Inspectors	...	...	...	150	...
			Total Travelling Allowance ...	2,28,833	1,97,080	2,24,200	2,04,300	1,04,130
			Charged ...	16,795	17,080	17,200	17,660	9,040
			Voted ...	2,12,038	1,80,000	2,07,000	1,86,640	95,090

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Other Allowances and Honoraria.	Hill and hill journey allowance	190	...	...	768	768
	Rewards	8,989	9,000	9,000	9,022	4,522
	Rewards for police guards for Hon'ble Ministers ...	...	...	...	6	...
	Carriage of Constabulary	52,308	46,000	56,000	50,000	30,000
	House rent and other allowances ... *Charged* ...	*600*	...	...	...	...
	House rent and other allowances ... Voted ...	53,316	58,011	60,000	60,000	30,000
	House rent and other allowances for prosecuting Sub-Inspectors.	...	...	...	140	...
	Special allowances for the Police in the Bannu and Dera Ismail Khan Districts—Voted.	...	...	...	16,236	13,530
	Cost of railway warrants	12,313*	5,000	6,000	6,000	3,000
	Cost of uniform, horse and saddlery ... *Charged* ...	*1,600*	*2,000*	...	*2,000*	*1,000*
	Cost of uniform, horse and saddlery ... Voted ...	500	2,000	...	2,000	1,000
	Other allowances for Mardan District ...	...	...	...	1,441	720
	Total Other Allowances and Honoraria ...	1,29,816	1,22,011	1,31,000	1,47,613	84,540
	Charged ...	*2,200*	*2,000*	...	*2,000*	1,000
	Voted ...	1,27,616	1,20,011	1,31,000	1,45,613	83,540
Arms and Ammunition.	Cost of arms and ammunition	35,585	34,000	32,000	34,000	17,000
	Re-armament of the Police					
	Total Arms and Ammunition ...	35,585	34,000	32,000	34,000	17,000
Contingencies ...	Beds and boxes	5,996	6,000	6,000	6,000	3,000
	Rewards	14,812	7,000	12,000	12,500	8,000
	Purchase of tents	1,748	2,000	2,000	2,000	1,000
	Cost of maintaining animals connected with criminal cases...	3,842	400	400	400	200
	King's Police Medal Allowance		1,400	2,600	2,600	1,300
	Cost of copies of judgments required in the course of duty		1,300	1,300	1,300	700
	Contract contingencies	80,162	77,136	84,132	84,132	42,066
	Rents, rates and taxes	25,237	17,000	19,000	19,000	9,000
	Cost of books		1,500	1,500	1,500	750
	Riding School charges at Phillaur		1,200	1,200	1,200	600
	Petty constructions and repairs		...	...	...	...
	Other fixed contingencies		13,609	6,613	6,613	3,306
	Miscellaneous		300	300	633	483
	Contract Contingencies for Mardan District ...	...	...	...	4,600	2,332
	Contingencies for prosecuting Sub-Inspectors ...	...	...	...	109	...
	Contingencies for police guards for Hon'ble Ministers ...	...	...	...	70	...
	Deduct—Lump cut for economy	...	...	...	−6,600	...
	Total Contingencies ...	1,31,797	1,28,845	1,37,045	1,36,057	72,737
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*6,084*	*9,000*	*6,000*	*6,000*	...
	Expenditure on Backward Track, Upper Tanawal (*Charged*)	...	...	...	...	...
	Grants to the Police Clothing Fund (Voted) ...	97,105	97,335	1,08,726	96,930	72,930
	Grants to the Police Equipment Fund (Voted) ...	14,547	14,638		15,733	10,988
	Grants to Police Clothing and Equipment Funds for Mardan District.	...	...	...	600	300
	Grant to Police Clothing and Equipment Funds for Prosecuting Sub-Inspectors.	...	...	...	400	...
	Grants to the Police Clothing and Equipment Funds for Police Guards for Hon'ble Ministers.	...	...	...	140	...
	Total Grants-in-aid, etc. ...	1,17,736	1,20,973	1,14,726	1,19,803	84,218
	Charged ...	*6,084*	*9,000*	*6,000*	*6,000*	...
	Voted ...	1,11,652	1,11,973	1,08,726	1,13,803	84,218

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*concluded*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			Other Police					
Police Force ...	13	13	Head Constable—1 (Rs. 30—1—45 plus Rs. 5 special pay) and Constables—12 (Rs. 17—28 plus Rs. 4 special pay).	1,885	1,920	2,000	2,000	1,000
Allowances, and Honoraria.			Allowances and honoraria	39	100	100	100	50
Contingencies ...			Supplies and services	105	200	200	200	105
			Contingencies	289	300	300	300	150
			Deduct—Lump cut for economy	...	...	...	—25	...
			Total Contingencies	394	500	500	475	255
Establishment Charges payable to other Governments Departments.			Establishment charges payable to other Governments, Departments, etc.	559	500	500	500	100
			Total	2,877	3,020	3,100	3,075	1,405
Deduct Establishment Charges recovered from other Governments Departments, etc.			Charges recovered from the Posts and Telegraphs Department.	—2,173	—2,173	—2,173	—2,173	...
			Total other Police ...	704	847	927	902	1,405
			Total District Executive Force ...	28,12,563	28,04,460	28,28,898	28,73,222	15,50,916
			Charged ...	*1,24,338*	*1,24,385*	*1,09,200*	*1,31,642*	*63,090*
			Voted ...	26,88,225	26,80,075	27,19,698	27,41,580	14,87,826

DETAILED ACCOUNT No. 29-C—POLICE—POLICE TRAINING SCHOOLS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...			Special pay at Rs. 100 per mensem for Assistant Superintendent (*Charged.*)	...	...	*1,100*	*1,200*	600
			Total Pay of Officers (*Charged*) ...	...	...	*1,100*	*1,200*	600
Pay of Establishment.	6	7	Inspector—1 (Rs. 180—7½—300), Sub-Inspectors—4 (Rs. 80—5—130—140—150—160) Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	...	7,392	6,292	17,915	13,200
	...	44	Head Constables—23 (Rs. 30—1—45 plus Rs. 5 F. P. A.) and Foot Constables—21—(Rs. 17—28 plus Rs. 4 F. P. A.).	...	...	...		
			Leave Salary	...	...	...	500	
			Establishment for Police Training School, Hangu ...	...	...	1,628	7,608	
			Total Pay of Establishment ...	...	7,392	7,920	26,023	13,200
Allowances, and Honoraria.			Allowances, and Honoraria	...	156	330	1,336	709
Contingencies ...			Contract Contingencies ...	...	1,685	5,700	5,700	2,850
			Contingencies for Police Training School, Hangu ...	...	...	163	819	410
			Deduct—Lump cut for economy	...	...	...	—300	...
			Total Contingencies ...	...	1,685	5,863	6,219	3,260
Establishment Charges paid to other Governments, Departments, etc.			Contribution paid to the Punjab Government on account of the share of the cost of Police Training School, Phillaur.	12,200	13,650	13,350	14,100	...
			Contribution paid to the Punjab Government on account of share of cost of Finger Print Bureau, Punjab.	7,000	7,000	7,000	7,000	...
			Total Police Training Schools ...	19,200	29,883	35,563	55,878	17,769
			Charged ...	...	...	*1,100*	*1,200*	*600*
			Voted ...	19,200	[illegible]	[illegible]	[illegible]	[illegible]

DETAILED ACCOUNT No. 29-D—POLICE—RAILWAY POLICE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 50).	7,613	7,914	8,000	8,115	4,057
			Deduct on account of emergency cut in pay ...	—31	...	...	...	...
			Total Pay of Officers ..	7,582	7,914	8,000	8,115	4,057
Pay of Establishment.	9	9	Inspector—1 (Rs. 180—7½—300 plus special pay Rs. 25), Sub-Inspectors—6 (Rs. 80—5—130—140—150—160 plus special pay 1 Rs. 30) and Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance plus special pay 1 (Rs. 15).	72,492	14,557	72,357	13,712	6,856
	192	192	Head Constables—24 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) plus special pay 2 (Rs. 20) and Constables—168 (Rs. 17—28 plus Rs. 4 Frontier Allowance) plus special pay 1 (Rs. 10).		58,800		59,439	29,720
			Allowances to clerical establishment ...	...	...	...	240	120
			Deduct on account of emergency cut in pay ...	—14	...	...	...	...
			Total Pay of Establishment ...	72,478	73,357	72,357	73,391	36,696
Allowances and Honoraria.			Travelling allowance	4,742	4,400	4,600	4,268	2,200
			Carriage of Constabulary		100	100	100	50
			Rewards		200	200	200	100
			Conveyance allowance	3,073	180	180	180	90
			House rent and other allowances		3,200	3,400	3,500	1,750
			Total Allowances and Honoraria ...	7,815	8,080	8,480	8,248	4,190
Contingencies.			Rewards		100	100	100	50
			Beds and boxes	273	200	200	200	100
			Contract contingencies	1,732	1,732	1,732	1,732	866
			Losses due to vacation of Police buildings supplied at Railway expenses.	...	100	100	100	50
			Rents, rates and taxes		11,000	11,000	11,000	6,000
			Other contingencies	10,731	500	500	500	250
			Deduct—Lump cut for economy	...	...	...	—635	...
			Total Contingencies ...	12,736	13,632	13,632	12,997	7,316
Grants-in-Aid, etc.			Grants to the Police Clothing Fund					
			Grants to the Police Equipment Fund ...	3,750	3,225	3,075	3,275	2,456
Charges paid to other Governments, Departments, etc.			Establishment charges payable to other Governments Departments, etc.	...	475	475	475	356
			Total Grants-in-Aid, etc. ...	3,750	3,700	3,550	3,750	2,812
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Railway Department ...	—11,112	—11,113	—11,113	—11,113	...
			Cost of Order Police recovered from Railway Board from 1st April 1937.	..	...	...	—16,385	—5,462
			Total Railway Police ...	93,249	95,570	94,006	79,003	49,609

Detailed Account No. 29-E—POLICE—Criminal Investigation Department

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers	1	1	Officer in charge, C. I. D. (Rs. 650—1,450 plus special pay Rs. 150) (*Charged*).	*15,214*	*14,828*	*15,228*	*15,600*	*7,800*
	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 75).	12,190	9,188	9,188	9,773	4,886
			Reorganization of C. I. D. (Voted) ...	...	...	550	5,400	2,700
			Leave salary ... *Charged* ...	...	...	...	...	...
			Leave salary ... Voted ...	...	1,000	...	1,000	500
			Deduct on account of emergency cut in pay. *Charged* ...	*—134*	...	...	...	...
			Deduct on account of emergency cut in pay. Voted ...	—28	...	...	...	...
			Total Pay of Officers ...	27,242	25,016	24,966	31,773	15,886
			Charged ...	*15,080*	*14,828*	*15,228*	15,600	*7,800*
			Voted ...	12,162	10,188	9,738	16,173	8,086
Pay of Establishment.	27	26	Inspectors—8 (Rs. 180—7½—300 plus C. I. D. allowance Rs. 50), Sub-Inspectors—17 (Rs. 80—5—130/140—150—160 plus Rs. 30 C. I. D. allowance) and Assistant Sub-Inspector—1 (Rs. 45—1—60 plus Special pay Rs. 6 and C. I. D. allowance at Rs. 15).	68,642	61,091			
			Reorganization of C. I. D. ...	...	...	...	396	
	34	48	Head Constables—16 (Rs. 30—1—45 plus special pay Rs. 5) and Foot Constables—32 (Rs. 17—28 plus special pay Rs. 4 and C. I. D. allowance at Rs. 3).	...	10,713	75,204	77,728	40,500
			Leave salary ...	...	3,000	...	3,000	
			Deduct probable savings ...	...	—1,000	...	...	
			Deduct on account of emergency cut in pay ...	—131	...	...	...	
			Total Pay of Establishment ...	68,511	73,804	75,204	81,124	40,500
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*1,395*	*1,500*	*2,500*	*2,425*	*1,250*
			Travelling allowance ... Voted ...	11,483	11,500	12,500	12,610	6,500
			Conveyance allowance ...	3,079	3,960	3,960	3,960	1,980
			House-rent and other allowances ...	8,893	8,200	8,200	8,500	4,250
			Cost of railway warrants ...	...	200	200	200	100
			Rewards ...	...	500	500	500	250
			Carriage of Constabulary ...	450	500	500	500	250
			Reorganization of C. I. D. ...	...	...	1,086	638	319
			Total Allowances and Honoraria ...	25,300	26,360	29,446	29,333	14,899
			Charged ...	*1,395*	*1,500*	*2,500*	*2,425*	*1,250*
			Voted ...	23,905	24,860	26,946	26,908	13,649

DETAILED ACCOUNT NO. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concluded*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, etc.	*Contributions for passages of officers transferred to or from other Governments, Departments, etc. (Charged).*	650	600	600	950	...
	Grants to the Police Clothing Fund (Voted) ...	1,158	1,345	1,345	1,345	1,320
	Grants to the Police Equipment Fund (Voted) ...					
	Reorganization of C. I. D. (Voted)	...	...	140	963	
	Total Grants-in-aid, Contributions, etc. ...	1,808	1,945	2,085	3,258	1,320
	Charged ...	650	600	600	950	...
	Voted ...	1,158	1,345	1,485	2,308	1,320
Secret Charges ...	Secret charges	1,000	1,000	1,000	1,000	500
Contingencies ...	Contract contingencies	6,974	7,000	7,000	7,000	3,500
	Other contingencies	466	450	450	450	225
	Reorganization of C. I. D.	...	...	55	595	297
	Deduct—Lump cut for economy	...	...	...	—370	...
	Total Contingencies ...	7,440	7,450	7,505	7,675	4,022
	Total Criminal Investigation Department ...	1,31,301	1,35,575	1,40,206	1,54,163	77,127
	Charged ...	17,125	16,928	18,328	18,975	9,050
	Voted ...	1,14,176	1,18,647	1,21,878	1,35,188	68,077

DETAILED ACCOUNT NO. 29-F—POLICE—CATTLE-POUNDS

		Rs.	Rs.	Rs.	Rs.	Rs.
Cattle Pounds ...	Allowances to clerks (at rates varying from Re. 1 to Rs. 4)	1,716	1,800	1,860	1,860	930
	Pay of menials	2,098	1,200	1,224	1,224	900
	Miscellaneous charges		800	944	944	
	Rounding	...	...	− 28	—28	...
	Total Cattle-pounds ...	3,814	3,800	4,000	4,000	1,830

DETAILED ACCOUNT NO. 29-G—POLICE—MISCELLANEOUS

Miscellaneous ...	Miscellaneous charges—Police Lines ...	Rs. 1,630	Rs. 1,700	Rs. 2,000	Rs. 2,000	Rs. 1,000
	Total Miscellaneous ...	1,630	1,700	2,000	2,000	1,000

DETAILED ACCOUNT No. 29-H—POLICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.					
	High Commissioner.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	...	...	64,000	32,000
	Voted ...	...	...	...	...	...
	Total Leave Salaries and Deputation Pay ...	...	...	...	64,000	32,000
	Charged ...	...	...	...	64,000	32,000
	Voted ...	...	...	...	...	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	...	...	37,200	18,600
	Total High Commissioner ...	...	...	...	1,01,200	50,600
	Charged ...	...	...	...	1,01,200	50,600
	Voted ...	...	...	...	...	...
	Total Charges in England ...	...	...	...	1,01,200	50,600
	Charged ...	...	...	...	1,01,200	50,600
	Voted ...	...	...	...	...	...

Grant No. 15

EDUCATION

Voted Rs. 21,14,000 *Charged Rs. 48000*

Total Rs. 21,62,000

MAJOR HEAD : 37—EDUCATION

Head of Department—Director of Public Instruction, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.	Rs.
A—University—						
Grants-in-aid to non-Government Arts Colleges ...	37-A *(a)*	2,38,422	1,97,300	1,97,300	1,90,240	95,100
Government Professional Colleges ...	37-A *(b)*	6,000	16,100	8,400	12,400	1,650
Total A—University ...	...	2,44,422	2,13,400	2,05,700	2,02,640	96,750
B—Secondary—						
Government Secondary Schools	37-B *(a)*	3,01,493	3,21,100	3,20,000	3,24,993	1,67,700
Direct Grants to non-Government Secondary Schools	37-B *(b)*	3,03,141	3,17,600	3,17,600	3,17,100	1,58,550
Grants to Local Bodies for Secondary Education ...	37-B *(c)*	2,88,356	2,77,700	2,77,700	2,86,377	1,42,300
Total B—Secondary ...	...	8,92,990	9,16,400	9,15,300	9,28,470	4,68,550
C—Primary—Grants to Local Bodies for Primary Education	37-C	6,91,412	6,85,400	6,85,400	6,85,540	3,24,300
D—Special—Government Special Schools ...	37-D	63,564	64,200	64,900	62,990	32,150
E—General—						
Direction ... *Charged* ...	37-E *(a)*	*8,779*	*24,400*	*24,400*	*24,455*	*12,250*
Direction ... Voted ...	37-E *(a)*	57,181	45,200	45,800	44,880	24,850
Inspection ... *Charged* ...	37-E *(b)*	*12,568*	*14,700*	*8,600*	*13, 252*	*6,680*
Inspection ... Voted ...	37-E *(b)*	97,082	1,01,100	1,09,700	1,15,035	57,570
Scholarships	37-E *(c)*	46,066	46,170	45,900	46,400	23,700
Miscellaneous	37-E *(d)*	26,297	26,530	25,200	23,980	16,650
Total E—General ...	...	2,47,973	2,58,100	2,59,600	2,68,002	1,41,700
Charged ...	...	*21,347*	*39,100*	*33,000*	*37,707*	*18,930*
Voted ...	...	2,26,626	2,19,000	2,26,600	2,30,295	1,22,770
F—Charges in England—B—High Commissioner. *Charged* ...	37-F	...	...	...	*10,640*	*1,080*
F—Charges in England—B—High Commissioner. Voted ...	37-F	...	...	...	3,800	1,760
Loss or gain by exchange ... *Charged* ...	...	*—64*	...	...	...	...
Loss or gain by exchange ... Voted ...	...	— 5	...	...	...	...
Rounding ... *Charged* ...	...	...	*—100*	...	*—347*	*—10*
Rounding ... Voted ...	...	...	—400	+ 100	+ 265	—280
Total 37—Education ...	...	21,40,292	21,37,000	21,31,000	21,62,000	10,66,000
Charged ...	...	*21,283*	*39,000*	*33,000*	*48,000*	*20,000*
Voted ...	...	21,19,009	20,98,000	20,98,000	21,14,000	10,46,000

DETAILED ACCOUNT No. 37-A—(a) EDUCATION—UNIVERSITY—GRANTS-IN-AID TO NON-GOVERNMENT ARTS COLLEGES.

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Maintenance Grants to Arts Colleges.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to non-Government Arts Colleges.	Islamia College, Peshawar	1,25,000	1,25,000	1,25,000	1,25,000	62,500
	Grant to the Islamia College, Peshawar, for the maintenance of Agricultural Classes.	39,200	9,200	9,200	11,200	5,600
	Grant to the Islamia College, Peshawar, for the provision of a Police Guard.	3,213	3,200	3,200	3,200	1,600
	Edwardes College, Peshawar	24,000	24,000	24,000	24,000	12,000
	V. B. College, Dera Ismail Khan	10,000	10,000	10,000	10,000	5,000
	Grants for the appointment of three Physical Instructors for the three Colleges.	1,800	1,800	1,800	1,800	900
	Scholarship grants to the Islamia College, Peshawar ...	3,000	3,000	3,000	3,000	1,500
	Provident Fund Grants to Arts Colleges ...	9,909	11,000	11,000	12,040	6,000
	Building and Equipment Grants					
	To the Islamia College, Peshawar, for the construction of Laboratory, etc., in connection with the Entomological Survey Scheme.	12,300	...	...	...	...
	To the Islamia College, Peshawar for the construction quarters and installation of electric fans.	10,000	10,100	10,100	...	...
	Total Grants-in-aid to non-Government Arts Colleges...	2,38,422	1,97,300	1,97,300	1,90,240	95,100

DETAILED ACCOUNT No. 37-A—(b) EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Stipends.	Stipends	1,921	3,700	2,500	3,300	1,650
	Total Allowances and Stipends ...	1,921	3,700	2,500	3,300	1,650
Establishment Charges paid to other Governments, Departments, etc.	Contribution paid to the U. P. Government for training of students in Thomason Engineering College, Roorkee.	...	5,000	...	...	...
	Contribution paid to the Punjab Government for training of students in Training Colleges.		4,440	3,200	2,700	...
	Contribution paid to the Punjab Government for training of the North-West Frontier Province men at the Maclagan Engineering College, Lahore.	4,079	...	800	1,700	...
	Contribution paid to the Punjab Government for the training of the North-West Frontier Province men at the Government Engineering School, Rasul, Punjab.		2,960	1,900	4,700	...
	Total Establishment Charges paid to other Governments, Departments, etc.	4,079	12,400	5,900	9,100	...
	Total Government Professional Colleges ...	6,000	16,100	8,400	12,400	1,6

DETAILED ACCOUNT No. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	3	2	Head Masters and Mistresses 1 (Rs. 250—25—600) and 1 (Rs. 350—10—500).	9,281	13,113	8,600	9,600	4,800
			Leave salary	...	...	...	1,700	500
			Deduct on account of emergency cut ...	−39	...	...	...	...
			Total Pay of Officers ...	9,242	13,113	8,600	11,300	5,300

DETAILED ACCOUNT No. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—concld.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	237	236	Masters and Clerks, etc., (at rates varying from Rs. 30 to Rs. 240).	2,44,714	2,53,296	2,51,400	2,60,500	1,30,200
	36	37	Servants (at rates varying from Rs. 12 to Rs. 30)	5,765	6,144	6,000	6,100	3,050
			Mr. Earls' Course of Physical Training ...	60	900	900	900	...
			Leave salary	...	2,970	4,400	...	...
			Deduct—probable savings	...	—5,000	...	...	...
			Deduct on account of emergency cut in pay ...	—753	...	...	...	...
			Total Pay of Establishment ...	2,49,786	2,58,310	2,62,700	2,67,500	1,33,250
Allowances and Honoraria.			Travelling allowance	2,851	2,400	3,800	3,393	3,000
			Other allowances	511	100	100	100	50
			Total Allowances and Honoraria ...	3,362	2,500	3,900	3,493	3,050
Contingencies ...			Purchase of apparatus, prizes, cost of books, etc. ...	7,082	15,000	12,500	15,000	10,000
			Contract contingencies ...	28,623	29,267	29,300	29,300	14,700
			Other contingencies... ...	3,398	2,910	3,000	2,900	1,400
			Deduct :—Lump cut for economy	...	...	...	—4,500	...
			Total Contingencies ...	39,103	47,177	44,800	42,700	26,100
			Total Secondary—Government Secondary Schools ...	3,01,493	3,21,100	3,20,000	3,24,993	1,67,700

DETAILED ACCOUNT No. 37-B—(b) EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Non-Government Secondary Schools	Maintenance grants to aided secondary schools ...	2,75,216 (for both items)	2,77,700	2,77,900	2,77,200	1,38,600
	Grants-in-aid to the Islamia Technical Anglo-Vernacular Middle School, Nowshera Kalan, for the maintenance of an orphanage and tailoring class attached to the school.		2,500	2,300	2,500	1,250
	Grants-in-aid to European and Anglo-Indian Secondary Schools.	3,500	2,400	2,400	2,400	1,200
	Grants-in-aid for equipment of schools ...	16,925	5,000	5,000	5,000	2,500
	Building grants	7,500	30,000	30,000	30,000	15,000
	Total Grants-in-aid to Non-Government Secondary Schools	3,03,141	3,17,600	3,17,600	3,17,100	1,58,550

Detailed Account No. 37-B—(c) EDUCATION—SECONDARY—Grants-in-aid to Local Bodies for Secondary Education

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract grant	2,60,200	2,52,700	2,52,700	2,52,700	1,26,00
	Other Additional Grants		7,800	7,800	17,732	8,8
	Appointment of an English Teacher on Rs. 35 per mensem for the Vernacular Middle School, Sherwan.	...	...	...	125	...
	Conversion of the District Board Vernacular Middle School, Oghi. into Anglo-Vernacular Middle School.	...	...	...	220	...
	Total Recurring Grants-in-aid to Local Bodies ..	2,60,200	2,60,500	2,60,500	2,70,777	1,34,80
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	28,156	17,200	17,200	15,000	7,500
	Equipment grant for the conversion of the Vernacular Middle School, Oghi, into Anglo-Vernacular Middle School.	...	...	...	600	...
	Total Non-Recurring Grants to Local Bodies ...	28,156	17,200	17,200	15,600	7,50
	Total Grants-in-aid to Local Bodies for Secondary Education	2,88,356	2,77,700	2,77,700	2,86,377	1,42,30

Detailed Account No. 37-C—EDUCATION—Primary

Recurring Grants-in-aid to Local Bodies.	Contract Grant	6,82,300	6,72,300	6,72,300	6,72,300	3,18
	Other Additional Grants		5,500	5,500	5,315	2
	Creation of five additional posts of pupil teachers ...	...	...	...	425	...
	Total Recurring Grants-in-aid to Local Bodies ...	6,82,300	6,77,800	6,77,800	6,78,040	3,20
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	9,112	7,600	7,600	7,500	3
	Total Non-Recurring Grants-in-aid to Local Bodies ...	9,112	7,600	7,600	7,500	3
	Total Primary ...	6,91,412	6,85,400	6,85,400	6,85,540	3,24

DETAILED ACCOUNT No. 37-D—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Head Master (Rs. 250—25—500/25—600) ...	5,057	5,357	5,400	5,700	2,850
			Deduct on account of emergency cut in pay ...	—20	...	...	...	...
			Total Pay of Officers ...	5,037	5,357	5,400	5,700	2,850
Pay of Establishment.	17	17	Teachers 1 (Rs. 150—10—250), 4 (Rs. 120—4—160), 1 (Rs. 100—10—150), 1 (Rs. 90—10—140), 1 (Rs. 70—6—100), 2 (Rs. 70—3—100), 1 (Rs. 70), 4 (Rs. 60), 1 (Rs. 30—1—40) and 1 (Rs. 20).	17,722	18,239	17,900	18,100	9,000
	1	1	Clerk (Rs. 40—2—90)		827	1,000	800	400
	15	15	Servants at rates varying from Rs. 14 to Rs. 30 each	3,559	2,916	2,900	2,900	1,450
			Leave salary ...	...	310	300	300	150
			Deduct on account of emergency cut in pay ...	—32	...	...	...	...
			Total Pay of Establishment ...	21,249	22,292	22,100	22,100	11,000
Allowances and Honoraria.			Travelling allowance	193	400	300	290	200
			Conveyance and headquarters allowances ...	72	200	100	200	40
			Stipends	22,785	22,900	22,700	22,200	11,000
			Total Allowances and Honoraria ...	23,050	23,500	23,100	22,690	11,240
Contingencies ...			Purchase of furniture, apparatus, books, etc. ..	2,536	1,100	2,300	1,100	800
			Remuneration to Boarding House Medical Attendants ...	...	800	800	800	360
			Contract contingencies	8,441	8,500	8,500	8,500	4,200
			Other contingencies	3,251	2,651	2,700	3,400	1,700
			Deduct :— Lump cut for economy	...	...	...	—1,300	...
			Total Contingencies ...	14,228	13,051	14,300	12,500	7,060
			Total Special—Government Special Schools ...	63,564	64,200	64,000	62,990	32,150

DETAILED ACCOUNT No. 37-E—(a) EDUCATION—GENERAL—DIRECTION.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	1	1	Director of Public Instruction (Rs. 1,500—50—1,750) plus Special Pay Rs. 150. *Charged* ...	7,734	22,710	22,700	22,800	11,400
			Voted ...					
	1	1	Personal Assistant to the Director of Public Instruction (Rs. 250—25—500/25—600).	17,556	5,076	5,400	5,400	2,700
			Leave salary (voted)		824	1,900	800	400
			Deduct on account of emergency cut in pay *Charged* ...	...	...	...	...	...
			Voted ...	—97	...	...	...	...
			Total Pay of Officers ...	25,193	28,610	30,000	29,000	14,500
			Charged ...	7,734	22,710	22,700	22,800	11,400
			Voted ...	17,459	5,900	7,300	6,200	3,100
Pay of Establishment.	21	21	Clerks 2 (Rs. 120—10—300), 9 (Rs. 75—5—150), 1 (Rs. 70—5—125), 8 (Rs. 45—3—105), 1 (Rs. 40—2—90) and 1 special pay Rs. 30.	24,445	23,902	22,800	24,800	12,400
	9	9	Servants 1 (Rs. 21—½—25), 1 (Rs. 18), 6 (Rs. 14) and 1 (Rs. 6—7½).	1,682	1,556	1,600	1,500	750
			Temporary establishment	...	700	700	700	300
			Leave salary	...	2,032	1,600	1,000	500
			Deduct on account of emergency cut in pay ...	—90	...	...	...	...
			Total Pay of Establishment ...	26,037	28,190	26,700	28,000	13,950
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	1,045	1,500	1,500	1,455	700
			Voted ...	2,426	700	700	680	300
			Hill and hill journey allowance ... *Charged* ...	...	190	200	200	150
			Voted ...	539	500	500	500	300
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*).	...	...	...	...	...
			Other allowances	902	910	1,000	900	400
			Total Allowances and Honoraria ...	4,912	3,800	3,900	3,735	1,850
			Charged ...	1,045	1,690	1,700	1,055	850
			Voted ...	3,867	2,110	2,200	2,080	1,000
Contingencies ...			Contract contingencies	6,728	8,000	8,000	8,000	6,000
			Other contingencies	3,090	1,000	1,600	2,500	800
			Deduct :—Lump cut for economy	...	...	...	—1,900	...
			Total Contingencies ...	9,818	9,000	9,600	8,600	6,800
			Total Direction ...	65,960	69,600	70,200	69,335	37,100
			Charged ...	8,779	24,400	24,400	24,455	12,250
			Voted ...	57,181	45,200	[illegible]	[illegible]	[illegible]

DETAILED ACCOUNT NO. 37-E—(*b*) EDUCATION—GENERAL—INSPECTION

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six monthly Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspectress of Girls' Schools (Rs. 400—25—1,050) plus Overseas Pay Rs. 150 (*Charged*).	*10,775*	*11,075*	*5,500*	*11,400*	*5,700*
	1	1	Inspector of Vernacular Education (Rs. 650—30—800).		6,951		7,300	3,650
	1	1	Assistant Inspectress of Girls' Schools (Rs. 200—20—400/25—500).		3,000	37,200	3,200	1,950
	4	5	District Inspectors of Schools (Rs. 250—25—500/25—600).	34,770	21,331		25,600	12,800
			One District Inspector on Rs. 250—25—500/25—600 for Mardan District.		...	500	3,050	1,500
			Creation of the post of a Second Assistant Inspectress on Rs. 200—20—400/25—500 per mensem.		...	...	1,870	...
			Leave salary (Voted) ...		3,500	5,100	2,250	1,100
			Deduct on account of emergency cut in pay. Charged ...	*—44*	...	...	...	...
			Voted ...	—117	...	...	...	...
			Total Pay of Officers ...	45,384	45,857	48,300	54,670	26,700
			Charged ...	*10,731*	*11,075*	*5,500*	11,400	*5,700*
			Voted ...	34,653	34,782	42,800	43,270	21,000
Pay of Establishment.	11	10	District and Assistant District Inspectors of Schools 1 (Rs. 180—12—240) and 9 (Rs. 120—4—160).		21,946	18,600	19,900	10,750
	21	21	Clerks 1 (Rs. 75—5—150), 5 (Rs. 45—3—105), 13 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).		14,487	14,800	15,100	7,550
	1	1	Physical Supervisor (Rs. 120—4—160) ...		1,122	1,000	1,300	650
			Appointment of two Clerks (1 Rs. 45—3—90/3—105 and 1 Rs. 40—2—90) and two Peons on Rs. 14 each for Mardan District.	38,772	...	226	1,366	650
			Appointment of a Peon on Rs. 14 per mensem for the Second Assistant Inspectress.		...	...	154	...
	25	26	Servants (Rs. 14 each) ...		4,378	4,400	4,400	2,300
			Leave salary ...		1,000	1,174	1,454	700
			Deduct on account of emergency cut in pay ...	—120	...	...	...	...
			Total Pay of Establishment ...	38,652	42,933	40,200	43,674	22,600
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*1,747*	*1,565*	*1,100*	*1,552*	*800*
			Voted ...	13,015	12,300	14,400	13,830	7,150
			Travelling Allowance for the Second Assistant Inspectress.	...	...	...	800	...
			Travelling Allowance for Mardan District Staff ...	...	...	106	586	290
			Conveyance allowance ... *Charged* ...	*90*	*360*	*300*	*300*	*180*
			Voted ...	...	240	400	200	160
			Conveyance Allowance for the Second Assistant Inspectress.	...	...	...	220	...
			Tentage Allowance for District Inspector, Mardan ...	...	...	17	100	50
			Cost of passages granted under the Superior Civil Services Rules, 1924 (Charged).	...	*1,700*	*1,700*	...	...
			Lahore Allowance for Clerks and Peons of Mardan District.	...	...	24	144	7[illegible]
			Lahore Allowance for Peon of Second Assistant Inspectress.	...	...	...	11	...
			Other allowances ...	3,206	2,895	3,000	2,900	1,45[illegible]
			Total Allowances and Honoraria ...	18,058	19,060	21,047	20,643	10,15[illegible]
			Charged ...	*1,837*	*3,625*	*3,100*	*1,852*	*98[illegible]*
			Voted ...	16,221	15,435	17,947	18,791	9,17[illegible]
Contingencies ...			Contract contingencies ...	6,759	7,135	7,100	7,135	3,600
			Other contingencies... ...	797	815	753	835	400
			Contingencies for the Office of Second Assistant Inspectress.	...	...	...	730	...
			Contingencies for Mardan District	...	...	900	1,600	80[illegible]
			Deduct:—Lump cut for economy ...	...	...	...	—1,000	...
			Total Contingencies ...	7,556	7,950	8,753	9,300	4,800
			Total Inspection ...	1,09,650	1,15,800	1,18,300	1,28,287	64,250
			Charged ...	*12,568*	*14,700*	*8,600*	*13,252*	*6,680*
			Voted ...	97,082	1,01,100	[illegible]	[illegible]	57,570

DETAILED ACCOUNT NO. 37-E—(c) EDUCATION—GENERAL—SCHOLARSHIPS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships ...	In Arts Colleges	5,644	6,900	6,600	7,900	3,900
	In Secondary Schools (males)	8,449	6,700	6,500	6,500	3,200
	In Female Schools ..	21,553	23,800	24,400	24,400	12,200
	For soldiers' children ...	9,529	7,500	6,100	6,200	3,100
	Miscellaneous scholarships ..	741	2,000	2,000	2,000	1,000
	Scholarships to Europeans and Anglo-Indians ...	150	570	300	700	300
	Deduct—Probable Savings	...	—1,300	...	—1,300	...
	Total Scholarships ...	46,066	46,170	45,900	46,400	23,700

DETAILED ACCOUNT NO. 37-E—(d) EDUCATION—GENERAL—MISCELLANEOUS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget, Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Registrar, Departmental Examinations, and Secretary, Text Book Committee (Rs. 250—25—500/25—600).	6,051	5,075	4,400	4,200	2,100
			Leave salary		800	...	400	200
			Deduct on account of emergency cut in pay ...	—17	...	..	...	...
			Total Pay of Officers ...	6,034	5,875	4,400	4,600	2,300
Pay of Establishment.	1	1	Clerk (Rs. 75—5—100/5—150) ..	1,334	1,068	1,100	1,100	550
	1	1	Servant (Rs. 14)		168	170	170	80
			Leave salary		200	300	200	70
			Deduct on account of emergency cut in pay ...	—3	...	...	...	...
			Total Pay of Establishment ...	1,331	1,436	1,570	1,470	700
Allowances and Honoraria.			Travelling allowance	588	700	700	680	300
			Other allowances	72	89	100	100	50
			Total Allowances and Honoraria ...	660	789	800	780	350
Contingencies ...			Contract contingencies...	2,784	2,800	2,800	2,800	1,500
			Home Hygiene and First Aid Classes	1,106	1,200	1,200	1,200	...
			Presents to school children	784	800	800	800	300
			Remuneration to examiners, etc.	9,098	9,100	9,100	9,100	7,000
			Deduct :—Lump cut for economy	...	..		—1,300	...
			Total Contingencies ...	13,772	13,900	13,900	12,600	8,800
Grants-in-aid, Contributions, etc.			Grants-in-aid to the Boy Scouts Association ...	4,500	4,500	4,500	4,500	4,500
			Contribution towards the cost of the International Board for Anglo-Indian and European Education	...	30	30	30	...
			Total Grants-in-aid, Contributions, etc. ...	4,500	4,530	4,530	4,530	4,500
			Total Miscellaneous ...	26,297	26,530	25,200	23,980	16,650

DETAILED ACCOUNT NO. 37-F—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	B—High Commissioner					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	8,480	...
	Voted ...	...	...	...	3,800	1,760
	Deduct—Emergency deductions from Leave Salaries —*Charged.*	...	...	...	...	...
	Total Leave Salaries and Deputation Pay ...	...	...	...	12,280	1,760
	Charged ...	...	...	...	8,480	...
	Voted ...	...	...	...	3,800	1,760
Sterling Overseas Pay.	Sterling Overseas Pay—(*Charged*) ...	...	...	...	2,160	1,080
	Total Charges in England ...	...	...	...	14,440	2,840
	Charged ...	...	...	...	10,640	1,080
	Voted ...	...	...	...	3,800	1,760

Grant No. 16

MEDICAL AND PUBLIC HEALTH

Voted Rs. 7,55,000; *Charged Rs. 1,19,000*

Total Rs. 8,74,000

MAJOR HEADS : 38—MEDICAL AND 39—PUBLIC HEALTH

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY BY MAJOR HEADS						
38—Medical ...	*Charged* ...	*72,278*	*92,000*	*88,000*	*1,00,727*	*57,000*
	Voted ...	5,43,393	5,86,000	6,19,000	5,84,132	2,96,000
39—Public Health	*Charged* ...	*16,472*	*24,000*	*23,000*	*17,910*	*4,000*
	Voted ...	1,11,190	1,09,000	1,15,000	1,70,826	64,000
For Rounding	*Charged* ...	...	...	...	*+363*	...
	Voted ...	...	...	...	+42	...
	Total ...	7,43,333	8,11,000	8,45,000	8,74,000	4,21,000
	Charged ...	*88,750*	*1,16,000*	*1,11,000*	*1,19,000*	*61,000*
	Voted ...	6,54,583	6,95,000	7,34,000	7,55,000	3,60,000

MEDICAL

Voted Rs. 5,84,132 ; *Charged Rs. 1,00,727*

Total Rs. 6,84,859

MAJOR HEAD: 38—MEDICAL

Head of Department:—Inspector-General of Civil Hospitals, North-West Frontier Province

		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY							
Medical Establishment	*Charged* ...	38-A	*72,400*	*92,505*	*88,281*	*90,187*	*51,575*
	Voted ...		57,198	55,870	61,592	69,798	33,916
Hospitals and Dispensaries ...		38-B	4,27,738	4,73,493	5,02,399	4,59,050	2,48,441
Medical Schools and Colleges ...		38-C	35,109	38,308	36,315	38,886	5,138
Mental Hospitals ...		...	23,359	17,877	18,465	15,462	7,730
Charges in England	*Charged* ...	38-D	...	...	...	*10,880*	*5,800*
	Voted ...		...	...	...	800	400
Loss or gain by exchange	*Charged* ...	...	*—122*	...	...	...	...
	Voted ...	...	—11	...	...	...	...
Rounding	*Charged* ...	...	...	*—505*	*—281*	*—340*	*—375*
	Voted ...	...	...	+452	+229	+136	+375
Total 38—Medical ...		...	6,15,671	6,78,000	7,07,000	6,84,859	3,53,000
	*Charged ...	...	*72,278*	*92,000*	*88,000*	*1,00,727*	*57,000*
	Voted ...	...	5,43,393	5,85,000	6,19,000	5,84,132	2,96,000

DETAILED ACCOUNT NO. 38-A—MEDICAL—MEDICAL ESTABLISHMENT

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Civil Hospitals (Rs. 2,750)—*Charged.*	*63,284*	*33,000*	*33,000*	*33,000*	*16,500*
	3	3	Civil Surgeons (Rs. 500—1,850)—*Charged* ...		*47,400*	*41,759*	*40,460*	*28,900*
	1	1	Civil Surgeon (Rs. 600—900)—Voted ...	21,460	13,200	14,360	14,125	6,000
	1	1	Appointment of a Civil Surgeon in the grade of Rs. 600—40—800/50—900 in the Mardan District with effect from 1st January 1937.		...	1,260	8,025	4,012
	1	1	Personal Assistant (Rs. 350—600) ...		7,200	7,200	7,200	3,600
			Leave Salary (*Charged*) ...	...	...	*1,242*	*4,650*	...
			Deduct on account of emergency cut in pay. *Charged* ...	*—343*	...	...	...	...
			Voted ...	—59	...	...	...	...
			Total Pay of Officers ...	84,342	1,00,800	98,821	1,07,460	59,012
			Charged ...	*62,941*	*80,400*	*76,001*	*78,110*	*45,400*
			Voted ...	21,401	20,400	22,820	29,350	13,612

DETAILED ACCOUNT NO. 38-A—MEDICAL—MEDICAL ESTABLISHMENT—*concluded*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	15	15	Clerks 3 (Rs. 120—10—300), 6 (Rs. 75—5—150), and 6 (Rs. 45—3—105).	21,082	20,808	19,900	21,421	10,700
	8	8	Servants (at rates varying from Rs. 14 to Rs. 25)	1,144	1,560	1,560	1,572	786
			Temporary establishment ...	...	75	65	75	60
			Leave salary	...	1,257	1,175	1,232	604
			Deduct on account of emergency cut in pay ...	—101	...	...	...	...
			Total Pay of Establishment ...	22,125	23,700	22,700	24,300	12,150
Allowances and Honoraria.			Honoraria to Surgeons (*Charged*) ...	*1,000*	*1,000*	*1,000*	*1,000*	*500*
			Travelling allowance ... *Charged* ...	*6,171*	*9,100*	*9,500*	*8,827*	*4,550*
			Travelling allowance ... Voted	1,428	800	1,200	2,134	1,100
			Hill and hill journey allowances ... *Charged* ...	*249*	*200*	*200*	*200*	*100*
			Hill and hill journey allowances ... Voted ...	1,115	1,100	1,350	1,550	775
			Local and other allowances	570	480	480	517	258
			Fees for Imperial Serologists	4,100	3,000	5,320	4,320	2,160
			Total Allowances and Honoraria ...	14,633	15,680	19,050	18,548	9,443
			Charged ...	*7,420*	*10,300*	*10,700*	*10,027*	*5,150*
			Voted ...	7,213	5,380	8,350	8,521	4,293
Contingencies ...			Contract contingencies	3,997	4,000	5,200	5,200	2,600
			Other contingencies	2,462	2,300	2,522	2,617	1,261
			Deduct—Lump cut for economy	...	...	...	—190	...
			Total Contingencies ...	6,459	6,390	7,722	7,627	3,861
Grants-in-aid, Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*2,039*	*1,805*	*1,580*	*2,050*	*1,025*
			Total Medical Establishment ...	1,29,598	1,48,375	1,49,873	1,59,985	85,491
			Charged ...	*72,400*	*92,505*	*88,281*	*90,187*	*51,575*
			Voted ...	57,198	55,870	61,592	69,798	33,916

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES

SUMMARY	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Lady Reading Hospital	1,52,999	1,55,181	1,59,308	1,64,046	84,44[illegible]
Other Hospitals and Dispensaries... ...	2,02,226	2,25,698	2,41,361	1,96,322	1,26,65[illegible]
Grants-in-aid to Hospitals and Dispensaries ...	72,513	92,614	1,01,730	98,682	37,34[illegible]
Total Hospitals and Dispensaries ...	4,27,738	4,73,493	5,02,399	4,59,050	2,48,44[illegible]

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			1.—LADY READING HOSPITAL					
Pay of Officers ...	4	4	Assistant Surgeons (Rs. 225—15—450) ...	16,495	17,502	17,502	18,222	9,111
			Deduct on account of emergency cut in pay ...	—70	...	...	...	...
			Total Pay of Officers ...	16,425	17,502	17,502	18,222	9,111

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*continued*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	4	4	Sub-Assistant Surgeons 3 (Rs. 70—4—130), 1 (Rs. 150—175) plus special pay Rs. 20 each.	37,118	6,497	7,575	7,757	3,878
	14	14	Matrons and Nurses 1 (Rs. 350), 2 (Rs. 250) and 11 (Rs. 80).		18,840	18,838	19,440	9,720
	25	25	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		12,438	12,654	11,088	5,544
	1	1	Clerk (Rs. 75—5—150) ...	...	1,255	1,255	1,315	658
	32	32	Servants (at rates varying from Rs. 16 to Rs. 60).	6,969	7,488	7,713	8,130	4,065
			Leave salary ...	...	401	701	466	233
			Temporary Establishment ...	...	1,000	1,000	1,000	500
			Deduct on account of emergency cut in pay ...	—118	...	...	...	...
			Total Pay of Establishment ...	43,969	47,919	49,736	49,196	24,598
Allowances and Honoraria.			Travelling allowance ...	2,464	2,500	2,000	1,940	1,000
			House-rent and other allowances ...	1,301	1,545	2,019	2,700	1,350
			Total Allowances and Honoraria ...	3,765	4,045	4,019	4,640	2,350
Contingencies ...			Medicines supplied by the Military Department ...	54,829	10,000	10,000	11,000	8,000
			Cost of medicines ...		9,000	8,810	10,000	5,000
			X-Ray charges ...		3,000	4,230	4,000	1,000
			Diet of patients ...		14,000	15,166	17,000	8,000
			Other supplies and services ...		15,151	15,151	12,000	5,000
			Cost of vaccine ...		400	480	400	200
			Cost of stores purchased from England ...		3,500	2,770	7,500	6,000
			Contract contingencies ...	20,998	21,000	21,780	23,968	10,984
			Other contingencies ...	13,013	9,664	9,664	8,400	4,200
			Deduct — Lump cut for economy ...	...	...	...	—2,280	...
			Total Contingencies ...	88,840	85,715	88,051	91,988	48,384
			Total Lady Reading Hospital ...	1,52,999	1,55,181	1,59,308	1,64,046	84,443

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38	2—OTHER HOSPITALS AND DISPENSARIES	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
Pay of Officers ...	13	13	Assistant Surgeons (Rs. 225—15—450) ...	54,448	59,654	56,170	57,923	28,961
			Deduct on account of emergency cut in pay ...	—227	...	...	...	...
			Total Pay of Officers ...	54,221	59,654	56,170	57,923	28,961
Pay of Establishment.	32	48	Female Sub-Assistant Surgeons 4 (Rs. 75—5—175), Sub-Assistant Surgeons 1 (Rs. 75—5—145), 1 (Rs. 160—175), 5 (Rs. 150—175) and 37 (Rs. 70—4—130) plus special pay Rs. 20 each.	88,086	51,760	68,927	76,882	38,441
	94	95	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		42,489	41,226	45,587	22,793
			Allowance to Sub-Assistant Surgeon at Hangu at Rs. 10 per mensem with effect from the 1st September 1936.	...	...	60	120	60
	...	1	Appointment of one Sub-Assistant Surgeon in the scale of Rs. 70—4—130 in the Mardan District.	...	...	...	864	432
	...	2	Appointment of 2 female Compounders in the Mardan District.	...	...	...	1,020	510
			Allowance to Compounder at Hangu at Rs. 2 per mensem with effect from the 1st September 1936.	...	...	12	24	12
			Appointment of a Female Sub-Assistant Surgeon, to work as medical officer for Girls Schools, Female Vaccinator, etc., with effect from the 1st October 1937, on an experimental basis for two years in the first instance.	...	...	...	525	...
			Appointment of an Additional Compounder at the Civil Hospital, Mansehra, with effect from the 1st October 1937.	...	...	...	117	...
	22	26	Servants (at rates varying from Rs. 13 to Rs. 14).	2,492	3,192	3,316	3,840	1,920
			Deduct on account of emergency cut in pay ...	—292	...	...	...	...
			Deduct—Probable savings ...	...	...	...	—4,000	—2,000
			Total Pay of Establishment ...	90,286	97,441	1,13,541	1,24,979	62,168

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*concluded*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	13,158	10,580	13,000	12,028	6,200
	House-rent and other allowances	2,863	7,410	2,400	4,211	2,105
	Fees for conducting *post mortem* and other medico-legal examinations.	...	2,400	3,064	2,705	1,353
	House rent allowance to Sub-Assistant Surgeon and Compounders for Mardan District.	...	...	...	240	120
	House rent allowance to an additional Compounder for Civil Hospital, Mansehra.	...	...	...	25	...
	Total Allowances and Honoraria ...	16,021	20,390	18,464	19,209	9,778
Contingencies ...	Medicines supplied by Military Department ...	33,499	12,150	11,470	12,220	6,100
	Cost of medicines		3,300	1,850	2,075	1,037
	Quinine for prophylactic use		5,000	5,000	5,000	2,500
	Diet of patients		500	500	500	250
	Other supplies and services		12,074	12,084	6,864	3,432
	Expenditure from charity boxes		500	500	500	250
	Cost of vaccine	...	1,600	2,100	2,150	1,075
	Subsidising of 5 Medical Practitioners in the villages of the North-West Frontier Province to afford medical aid to the rural population.	...	3,300	8,224	9,040	4,520
	Supplies and Services for the Police Training School at Hangu.	...	...	820	500	250
	Opening of two more rural Dispensaries in the North-West Frontier Province.	...	...	...	6,609	...
	Initial grant for equipment and other recurring charges required for the newly constructed family wards in the Civil Hospital, Topi, with effect from the 1st October 1937.	...	...	...	870	...
	Contract contingencies	7,848	8,500	8,974	10,387	5,193
	Other contingencies	351	1,289	1,664	2,130	1,065
	Contingencies for Mardan District ...	...	...	...	156	78
	Deduct — Lump cut for economy	...	...	...	—1,490	...
	Total Contingencies ...	41,698	48,213	53,186	57,511	25,750
	Total Other Hospitals and Dispensaries ...	2,02,226	2,25,698	2,41,361	2,59,622	1,26,657
	Deduct recoverable from Local Bodies ...	...	...	...	63,300	...
	Net other Hospitals and Dispensaries ...	2,02,226	2,25,698	2,41,361	1,96,322	1,26,657
	3—GRANTS-IN-AID TO HOSPITALS AND DISPENSARIES					
Grants-in-aid to Hospitals and Dispensaries.	Grant-in-aid to the Municipal Committee, Mardan, for the acquisition of land required for the new Civil Hospital, Mardan.	...	...	...	24,000	...
	Special Grant-in-aid to the Brierley Tuberculosis Memorial Ward Committee.	...	...	8,460	...	...
	Grants to hospitals and dispensaries ...	72,513	92,614	92,942	72,714	36,357
	Grants to hospitals and dispensaries for Mardan District.	...	...	328	1,968	984
	Total Grants-in-aid to Hospitals and Dispensaries ...	72,513	92,614	1,01,730	98,682	37,341

DETAILED ACCOUNT NO. 38-C—MEDICAL—MEDICAL SCHOOLS AND COLLEGES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Medical Schools and Colleges.	Scholarships	4,869	3,961	4,090	4,276	2,138
	Grant of Scholarships to four students, for study in the medical School, Amritsar.	...	...	...	**360**	...
	Share of the cost of King Edward Medical College, Lahore, and Medical School, Amritsar, paid to the Punjab Government.	30,240	31,847	30,225	31,250	...
	Grant-in-aid to the Women's Christian Medical College, Ludhiana, for training North-West Frontier Province students.	...	2,500	2,000	3,000	3,000
	Total Medical Schools and Colleges ...	35,109	38,308	36,315	38,886	5,138

DETAILED ACCOUNT NO. 38-D—MEDICAL—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estmate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	High Commissioner					
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... *Charged* ..	...	..	...	720	720
	Voted ..	...	...	..	800	400
	Total Leave Salaries and Deputation Pay ...	...	...	...	1,520	1,120
	Charged ...	...	...	...	720	720
	Voted ...	...	...	...	800	400
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	...	...	...	10,160	5,080
	Total High Commissioner ...	...	...	...	11,680	6,200
	Charged ..	...	...	...	10,880	5,800
	Voted ...	...	...	...	800	400
	Total Charges in England ...	...	...	...	11,680	6,200
	Charged ...	...	...	...	10,880	5,800
	Voted ...	...	...	...	800	400

PUBLIC HEALTH

Voted Rs. 1,70,826 ; *Charged Rs. 17,910*

Total Rs. 1,88,736

MAJOR HEAD : 39—PUBLIC HEALTH

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY		Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment ... *Charged* ...	39-A	*16,490*	*24,100*	*22,834*	*15,337*	*3,127*
Public Health Establishment ... Voted ...	39-A	65,698	57,348	77,057	85,525	46,183
Grants-in-aid for Public Health purposes ...	39-B	28,711	34,846	16,973	66,429	8,214
Expenses in connection with epidemic diseases ...	39-C	16,781	16,444	20,535	18,619	9,474
Pasteur Institutes	...	...	...	...	...	...
Charges in England ... *Charged* ...	39-D	...	...	...	*2,800*	*400*
Charges in England ... Voted ...	39-D	...	...	...	...	...
Loss or gain by exchange ... *Charged* ...	...	*—18*	...	...	...	...
Loss or gain by exchange ... Voted ...	...	...	...	...	...	...
For rounding ... ... *Charged* ...	...	..	*—100*	*+166*	*—227*	*+473*
For rounding ... ... Voted ...	...	...	+362	+435	+253	+129
Total 39—Public Health ...	...	1,27,662	1,,33,000	1,38,000	1,88,736	,68,000
Charged ...	...	*16,472*	*24,000*	*23,000*	*17,910*	*4,000*
Voted ...	...	1,11,190	1,09,000	1,15,000	1,70,826	64,000

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENI

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	*Assistant Director of Public Health (Rs. 1,500—1,800 and special pay Rs. 250) (Charged).*	*14,734*	*21,000*	*18,234*	*12,081*	*1,581*
			Voted ...	...	...	...	3,058	3,058
	1	1	Health Officer, Peshawar (Rs. 600—30—900) ...		10,800	10,800	10,183	5,400
	1	1	Assistant Surgeon in charge, Provincial Laboratory (Rs. 300—15—450) plus special pay Rs. 100 per mensem.	23,735	6,178	6,178	5,349	2,140
			Deduct on account of emergency cut in pay—					
			Charged ...	*—100*	...	...	...	...
			Voted ...	—120	...	...	...	...
			Total Pay of Officers ...	38,249	37,978	35,212	30,671	12,179
			Charged ...	*14,634*	*21,000*	*18,234*	*12,081*	*1,581*
			Voted ...	23,615	16,978	16,978	18,590	10,598
Pay of Establishment.	6	6	Superintendents of Vaccination—6 (Rs. 40—4—60/5—90) and sanitation allowances (1 at Rs. 25 for six months).				4,314	2,245
	1	1	Vaccinator (Rs. 18—1—23/24—2—40 and special pay at Rs. 5 per mensem).				515	258
	3	3	Laboratory establishment (2 at Rs. 40—2—80/2—90 and 1 at Rs. 14 per mensem).				1,616	802
	3	3	Establishment for the medical inspection of school children (Sub-Assistant Surgeons at Rs. 70—4—130 and special pay at Rs. 50 and Frontier Allowance at Rs. 20 per mensem each) and special pay at Rs. 10 per mensem to the Head Clerk to the Assistant Director of Public Health and special pay of Rs. 30 each to two persons.	12,229	14,054	13,542	7,275	3,588
	2	2	Clerks (1 at Rs. 100—6—160/8—200 and 1 at Rs. 40—2—80/2—90).	4,543	4,248	3,996	3,088	1,536
	5	5	Servants (1 at Rs. 20—½—25, 1 at Rs. 18 and 3 at Rs. 14 per mensem each).				984	492
	2	2	Driver and Mechanic at Rs. 50 per mensem each in connection with rural uplift in the North-West Frontier Province.	2,439	600	540	540	270
	5	5	Establishment for Travelling Dispensary for the Hazara District.		2,919	2,925	3,080	1,535
			One Driver and one Cleaner for Sentinal Watering Wagon, Peshawar.	...	...	193	660	330
			Entertainment of the following staff in connection with the opening of Child Welfare Centres at Peshawar and Dera Ismail Khan :—					
	2	2	Health Workers—1 (Rs. 250—10—300), 1 (Rs. 200—10—250).	...	...			
	2	2	Assistant Health Visitors at Rs. 90 per mensem each.	...	...	4,540	8,400	4,160
	3	3	Dais at Rs. 20 per mensem each ...	...	...			
			Appointment of one peon for Mardan District...	...	...	...	168	84
			Appointment of a Health Officer and a Medical Inspector of Schools in the grade of Rs. 70—4—130 plus Frontier Allowance Rs. 20 per mensem each and 2 special pays (1 at Rs. 45 and the other at Rs. 50 per mensem) for Mardan District.	...	...	390	3,768	1,884
			Leave salary	...	500	500	500	250
			Deduct on account of emergency cut in pay ...	—60	...	...	...	...
			Total Pay of Establishment ...	19,151	22,321	26,626	34,008	[illegible]

DETAILED ACCOUNT No. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-[38]
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ... { *Charged* ...	*1,401*	*2,500*	*4,000*	*2,910*	*1,5[illegible]*
	Travelling allowance ... { Voted ...	4,001	2,575	3,475	3,371	1,7[illegible]
	Other allowances ... Voted ...	603	624	897	1,044	5[illegible]
	Grant of an allowance of Rs. 15 per mensem each to 11 candidates for training as Dai Nurses.	...	...	1,490	1,980	9[illegible]
	House Rent to Health Officer and Medical Inspector of Schools, Mardan.	...	...	...	252	1[illegible]
	Total Allowances and Honoraria ...	6,005	5,699	9,862	9,557	4,87[illegible]
	Charged ...	*1,401*	*2,500*	*4,000*	*2,910*	*1,50[illegible]*
	Voted ...	4,604	3,199	5,862	6,647	3,37[illegible]
Contingencies ...	Other Supplies and Services	12,001	5,500	10,431	10,090	5,04[illegible]
	Supplies and Services and other contingencies in connection with rural uplift in the North-West Frontier Province.	3,464	2,500	3,700	3,700	1,85[illegible]
	Contract contingencies	1,688	1,700	1,700	1,700	850
	Other contingencies	1,175	900	900	900	450
	Cost of medicines for Travelling Dispensary for the Hazara District.	...	1,500	1,500	1,500	750
	Subsidising of 10 trained Dais in the selected villages in rural areas.	...	2,750	1,297	...	...
	Contingencies for Mardan District ...	...	...	...	660	330
	Supplies and Services in connection with the opening of Child Welfare Centre.	...	...	3,628	...	...
	Contingencies in connection with the opening of Child Welfare Centre.	...	...	4,435	10,102	5,501
	Extension of the scheme of Medical Inspection of School Children in the rural areas.	...	...	...	543	...
	Subsidising of five more trained Dais in selected villages in rural areas.	...	...	...	625	...
	Deduct — Lump cut for economy	...	...	...	—740	...
	Total Contingencies ...	18,328	14,850	27,591	29,080	14,776
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*455*	*600*	*600*	*346*	*4[illegible]*
	Total Public Health Establishment ...	82,188	81,448	99,891	1,04,562	49,310
	Charged ...	*16,490*	*24,100*	*22,834*	*15,337*	*3,127*
	Voted ...	65,698	57,348	77,057	89,225	46,183
	Deduct—Amount recoverable from Local Bodies (voted).	...	...	...	3,700	...
	Net Total Public Health Establishment ...	82,188	81,448	99,891	1,00,862	49,31[illegible]
	Charged ...	16,490	24,100	22,834	*15,337*	3,1[illegible]
	Voted ...	65,698	57,348	77,057	85,525	46,1[illegible]

DETAILED ACCOUNT No. 39-B—PUBLIC HEALTH—GRANTS-IN-AID FOR PUBLIC HEALTH PURPOSES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid for Public Health Purposes.	Grants-in-aid for Public Health Purposes ...	28,711	34,846	16,973	16,429	8,214
	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province	...	...	...	50,000	...

DETAILED ACCOUNT NO. 39-C—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	...	Temporary appointment of an Assistant Surgeon (Rs. 300—15—450)	..	...	1,344	...	...
			Total Pay of Officers ...	...	...	1,344	...	...
Pay of Establishment.	1	1	Sub-Assistant Surgeon (Rs. 70—4—130 and Frontier allowance Rs. 20 plus Epidemic duty allowance Re. 0-12-0 per diem).	2,867	1,703	1,211	1,252	626
	1	1	Compounder (Rs. 30 plus Frontier allowance Rs. 7-8-0 per mensem plus Epidemic duty allowance Re. 0-4-0 per diem).		541	608	325	162
			Temporary establishment		500	3,072	3,072	1,536
			Deduct on account of emergency cut in pay ...	—8	...	...	...	...
			Total Pay of Establishment ...	2,859	2,744	4,891	4,649	2,324
Allowances and Honoraria.			Travelling allowance	927	700	1,000	970	500
			Other allowances	210	...	...	...	...
			Total Allowances and Honoraria ...	1,137	700	1,000	970	500
Contingencies ...			Purchase of quinine	3,502	3,500	3,500	3,500	1,750
			Medicines, medical and inoculation equipment ...	7,745	7,500	7,500	7,500	3,750
			Contingencies	1,393	1,000	1,300	1,300	650
			Cost of Medicines	105	...	...	...	...
			Deduct—Lump cut for economy	...	...	...	—300	...
			Total Contingencies ...	12,745	12,000	12,300	12,000	6,150
Grants-in-aid to District Boards and Municipalities.			Grants-in-aid to District Boards and Municipalities ...	40	1,000	1,000	1,000	500
			Total Expenses in connection with Epidemic Diseases...	16,781	16,444	20,535	18,619	9,474

DETAILED ACCOUNT NO. 39-D—PUBLIC HEALTH—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Etimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	High Commissioner.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay (*Charged*) ...	...	...	...	...	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	...	...	...	2,800	400
	Total High Commissioner ...	...	...	...	2,800	400
	Charged ...	...	...	...	2,800	400
	Total charges in England ...	...	...	...	2,800	400
	Charged ...	...	...	...	2,800	400

Grant No. 17
AGRICULTURE

Voted Rs. 2,32,000 ; *Charged Rs. 46,000*

Total Rs. 2,78,000

MAJOR HEAD : 40—AGRICULTURE

Head of Department :—Secretary, Development Departments

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.						
Agricultural Department—						
Direction ... *Charged* ...	40-A (1)	*32,009*	*40,200*	*34,600*	*44,654*	*23,300*
Direction ... Voted ...	40-A (1)	16,211	14,200	39,700	23,260	10,518
District Work	40-A (2)	...	...	...	51,960	25,575
Seed Distribution Scheme	40-A (3)	...	...	...	52,060	14,320
Experimental Farms ... *Charged* ...	40-B	*3,390*	...	*300*	...	...
Experimental Farms ... Voted ...	40-B	1,65,715	1,71,700	1,73,000	75,260	36,660
Agricultural Education and Research ...	40-C	...	...	...	14,210	5,350
Scheme for the improvement of Agricultural marketing in India	40-D	...	...	500	10,737	5,580
Charges in England ... *Charged* ...	...	...	...	...	*880*	*880*
Charges in England ... Voted ...	...		...	...	4,560	2,280
Loss or gain by exchange ... *Charged* ...	...	*—63*	...	...	...	...
Loss or gain by exchange ... Voted ...	...	—4	...	...	...	...
Reduction made by the Legislative Council ...	...	...	—10	...	...	...
Rounding ... *Charged* ...	...	...	*— 200*	*+ 100*	*+ 466*	*—180*
Rounding ... Voted ...	...	...	+ 100	— 200	—47	+ 17
Total 40—Agriculture ..	...	2,17,258	2,25,990	2,48,000	2,78,000	1,24,000
Charged ...	...	*35,336*	*40,000*	*35,000*	*46,000*	*24,000*
Voted ...	...	1,81,922	1,85,990	2,13,000	2,32,000	1,00,000

DETAILED ACCOUNT No. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Director at Rs. 3,000 per mensem (*Charged*) ...	*28,071*	*36,000*	*30,150*	*40,600*	*17,400*
			Deduct on account of emergency cut in pay (*Charged*).	*— 150*	...	...		...
			Officer on special duty (*Charged*) ...	...	...	...		*4,100*
	1	...	Personal Assistant	2,360	6,600	825	2,000	2,000
			Total Pay of Officers *Charged* ...	*27,921*	*36,000*	*30,150*	*40,600*	*21,500*
			Total Pay of Officers Voted ...	2,360	6,600	825	2,000	2,000
Pay of Establishment.	4	12	Clerks 1 (Rs. 105—10—255), 1 (Rs. 200—20—500) 3 (Rs. 65—5—130), 6 (Rs. 40—3—90) and 1 (Rs. 40).	5,155	3,056	9,530	12,788	5,150
	3	6	Servants 1 (Rs. 20—1—25) and 5 (Rs. 14) ...		504			
			Temporary establishment for exploitation of shisham trees.	...	...	600	...	...
			Temporary Establishment for the enquiry and compilation of accounts.	...	...	...	1,312	850
			Leave salary	...	...	...	600	300
			Total Pay of Establishment ...	5,155	3,560	10,130	14,700	6,300

DETAILED ACCOUNT NO. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION —concluded

Primary units of appropriation		Actuals, 1935-36	Budget, Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ... *Charged* ...	*3,488*	*3,600*	*3,625*	*3,454*	*1,800*
	Voted ...	705	800	1,000	960	500
	Travelling allowance in connection with exploitation of shisham trees.	...	...	400	...	...
	Other allowances	198	216	440	600	218
	Total Allowances and Honoraria ...	4,391	4,616	5,465	5,014	2,518
	Charged ...	*3,488*	*3,600*	*3,625*	*3,454*	*1,800*
	Voted ...	903	1,016	1,840	1,560	718
Contingencies ...	Contingencies	7,756	3,024	3,005	5,000	1,500
	Supplies and services and contingencies for exploitation of shisham trees.	...	...	17,900	...	...
	Total Contingencies ...	7,756	3,024	20,905	5,000	1,500
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments Departments, etc. (*Charged*).	*600*	*600*	*825*	*600*	
	Total Grants-in-aid, Contributions, etc. (*Charged*).	*600*	*600*	*825*	*600*	...
Establishment Charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	37	...	...	...	...
	Contribution to the Development Department (Central) for supervision of the shisham exploitation scheme.	...	...	6,000	...	...
	Total establishment charges payable to other Governments, Departments, etc.,	37	...	6,000	...	...
	Total Agricultural Department — Direction ...	48,220	54,400	74,300	67,914	33,818
	Charged ...	*32,009*	*40,200*	*34,600*	*44,654*	*23,300*
	Voted ...	16,211	14,200	39,700	23,260	10,518

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DISTRICT WORK

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
			DISTRICT WORK	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	2	Extra Assistant Directors of Agriculture (Rs. 200—25—750).	...	...	...	7,000	3,500
			Total Pay of Officers ...	...	...	...	7,000	3,500
Pay of Establishment.	...	7	Agricultural Assistants, 4 (Rs. 100—10—300) and 3 (Rs. 70—4—180).					
	...	9	Clerks, 1 (Rs. 70—5—125), 2 (Rs. 50—4—110), 1 (Rs. 40—2—90) and 5 (Rs. 35—2—75).	...	...	...	22,500	11,225
	...	22	Servants (Rs. 13—50) ...					
		•	Appointment of six temporary Kamdars in the grade of (Rs. 20—1—30/2—50 less 15 per cent. cut.)	...	...	...	510	...
			Leave salary ...	...	...	...	1,040	500
			Total Pay of E[illegible]					

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DISTRICT WORK—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	...	...	...	7,760	4,050
	Travelling Allowance for temporary Kamdars ..	...	...	...	450	...
	Total Allowances and Honoraria ...	...	..	...	8,210	4,050
Contingencies ..	Contingencies ...	...	...	...	11,900	5,900
	Total Contingencies ...	...	...	...	11,900	5,900
Establishment charges paid to other Governments, Departments, etc.	Establishment charges paid to other Governments, Departments, etc.	...	...	...	800	400
	Total District Work ...	...	...	...	51,960	25,575

DETAILED ACCOUNT NO. 40-A (3)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SEED DISTRIBUTION SCHEME

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	**Appointment of 2 Agricultural Assistants Rs. (70—4—180 less 15 per cent. cut), 2 Accountants (Rs. 35—2—75) and 2 Peons (Rs. 14) for seed distribution scheme.**	...	...	...	2,616	1,320
	Total Pay of Establishment ...	...	...	...	2,616	1,320
Allowances and Honoraria.	**Travelling Allowance** ...	...	...	...	960	500
	Total Allowances and Honoraria ...	...	...	...	960	500
Contingencies ...	Cost of seed	...	...	...	50,000	12,500
	Other Contingencies	...	...	...	200	..
	Deduct—Lump cut for economy	...	...	...	—1,716	...
	Total contingencies ...	...	...	...	48,484	12,500
	Total Seed Distribution Scheme ...		..		52 060	14,320

DETAILED ACCOUNT NO. 40-B—AGRICULTURE—EXPERIMENTAL FARMS

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	...	Agricultural Officer (Rs. 350—50—1,250) *Charged* ...	2,515	...	300		...
			Voted ...	} 8,049	9,600	...	...	...
	2	...	Extra Assistant Directors of Agriculture (Rs. 200—25—750).		8,003	7,700	...	...
			Leave salary ... *Charged* ...	...	...	...	...	...
			Voted ...	...	1,100		...	...
			Deduct on account of emergency cut in pay. *Charged* ...	—20	...	...	...	...
			Voted ...	—107	...	...	...	...
			Total Pay of Officers ...	10,437	18,703	8,000	...	...
			Charged ...	2,495	...	300	...	...
			Voted ...	7,942	18,703	7,700	...	...
Pay of Establishment.	18	7	Agricultural Assistants 1 (Rs. 100—10—300) and 6 (Rs. 70—4—180).	} 33,143	34,196	35,611	9,500	4,750
	12	3	Clerks (Rs. 35—2—75) ...					
	27	4	Servants (at rates varying from Rs. 13 to Rs. 50) ...					
			Appointment of an Agricultural Assistant on Rs. 70—4—110/120—4—180 less 15 per cent. at the Tarnab Farm.	...	...	...	300	...
			Temporary Establishment for marketing of Tarnab fruits.	...	...	569	1,100	1,100
			Temporary Establishment for distribution of seed...	...	2,117	2,117	...	...
			Appointment of a Supervisor in the grade of of Rs. 120—10—300 at the Tarnab Farm (temporary).	...	1,224	1,224	...	...
			Appointment of a Costing Clerk in the grade of Rs. 35—2—75.[1]	...	...	...	210	210
			Leave salary	...	1,000	979		...
			Deduct on account of emergency cut in pay ...	—133	..	...		...
			Total Pay of Establishment ...	33,010	38,537	40,500	11,110	6,060

Detailed Account No. 40-B—AGRICULTURE—Experimental Farms—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.	Travelling allowance ... *Charged* ...	895	...	...	...	
	Travelling allowance ... Voted ...	13,578	10,175	15,500	800	450
	Travelling allowance of establishment for seed distribution ...	...	1,000	1,000	...	...
	Travelling allowance for marketing of fruit ...	...	...	100	100	100
	Other allowances	264	264	800	1,000	500
	Total Allowances and Honoraria ...	14,737	11,439	17,400	1,960	1,050
	Charged ...	895	...	...	...	...
	Voted ...	13,842	11,439	17,400	1,960	1,050
Contingencies ...	Purchase of pure seed for distribution to Zamindars ...	1,10,262 (for items Purchase of pure seed to Other contingencies)	25,000	25,000	...	...
	Contingencies for marketing of fruit ...		...	8,400	12,500	6,250
	Contingencies for preservation of fruit ...		...	5,000	3,000	2,000
	Manufacture of bone-meal manure ...		10,000	...	...	...
	Scholarships and stipends		3,000	3,000	...	...
	Honoraria to Professors of the Islamia College for supervision work.		...	1,800	...	...
	Growing crops to feed the live-stock and selling the produce in the form of milk, butter, ghee, flesh, etc.		...	...	1,400	...
	Contingencies for distribution of seed		200	200	...	...
	Other contingencies		64,021	63,200	47,265	21,000
	Deduct—Lump cut for economy	...	...	...	—2,300	...
	Total Contingencies ...	1,10,262	1,02,221	1,06,600	61,865	29,250
Establishment charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.	659	800	800	...	...
	Total Experimental Farms ...	1,69,105	1,71,700	1,73,300	75,260	36,360
	Charged ...	3,390	...	300	...	...
	Voted ...	1,65,715	1,71,700	1,73,000	75,260	36,360

Detailed Account No. 40-C—AGRICULTURE—Agricultural Education and Research

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Sugarcane Research Scheme	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	...	1	**Sugarcane Specialist (Rs. 250—25—350)**	..	...	...	300	...
			Total Pay of Officers ...	..	..	..	300	...
Pay of Establishment.	...	1	**Chemical Assistant (Rs. 160—10—200)**	...	...	...	800 (for Chemical Assistant to Peon)	...
	...	1	**Agricultural Assistant (Rs. 70—4—180)**	...	...	...		...
	...	1	**Clerk (Rs. 40—3—90)** ...	...	...	...		...
	...	2	**Kamdars (Rs. 20—1—30)** ...	...	...	...		...
	...	1	**Peon (Rs. 14)** ...	...	...	...		...
			Total Pay of Establishment ...	...	...	...	800	...
Allowances and Honoraria.			**Travelling Allowance** ...	...	...	...	100	...
			Other Allowances ...	...	...	...	...	...
			Total Allowances and Honoraria ...	...	...	...	100	...
Contingencies ...			**Contingencies** ...	...	...	...	1,000	...
			Total Contingencies ...	...	...	...	1,000	...
			Total Sugarcane Research Scheme ...	...	...	...	2,200	...

DETAILED ACCOUNT NO. 40-C.—AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH—concld.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			OTHER AGRICULTURAL EDUCATION AND RESEARCH SCHEMES.					
Pay of Establishment.	...	6	Agricultural Assistants 1 (Rs. 100—10—300) and 2 (Rs. 70—4—180) and Laboratory Attendants 1 (Rs. 20) and 1 (Rs. 15) and Fieldman 1 (Rs. 35—2—75).	...	...	...	3,700	1,850
			Raising the salary of the Laboratory Assistant at the Islamia College, Peshawar from Rs. 15 to Rs. 20 per mensem.	...	...	...	25	...
			Total Pay of Establishment ...	...	...	...	3,725	1,850
Allowances and Honoraria.			Travelling Allowance	...	...	...	2,160	750
			Total Allowances and Honoraria ...	...	...	...	2,160	750
Contingencies ...			Scholarships and stipends ...	...	...	...	2,900	1,500
			Contingencies for entomological and mycological work	...	...	...	1,825	100
			Grant of Honoraria to certain Professors of the Islamia College for supervision work.	...	...	...	900	900
			Other contingencies	...	...	...	500	250
			Total Contingencies ...	...	...	...	6,125	2,750
			Total other Agricultural Education and Research Schemes.	...	...	...	12,010	5,350
			Total Agricultural Education and Research ...	...	...	...	14,210	5,350

DETAILED ACCOUNT NO. 40-D—AGRICULTURE—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.					
Pay of Officers ...	1	1	Marketing Officer (Rs. 200—25—750) ..	2,675	3,300	3,800	4,100	2,100
			Total Pay of Officers ...	2,675	3,300	3,800	4,100	2,100
Pay of Establishment.	1	1	Assistant Marketing Officer (Rs. 170—15—245) ...	} 2,077	2,190	2,190	2,335	1,200
	2	2	Clerks (Rs. 40—3—90)		1,006	1,006	1,087	550
	3	3	Servants (Rs. 14)		504	504	504	252
			Total Pay of Establishments ...	2,077	3,700	3,700	3,926	2,002
Allowances and Honoraria.			Travelling allowance	} 803	1,644	1,644	1,355	800
			Other allowances		156	156	156	78
			Total Allowances and Honoraria ...	803	1,800	1,800	1,511	878
Contingencies ...			Contingencies	2,906	1,200	1,200	1,200	600
			Gross total ...	8,461	10,000	10,500	10,737	5,580
			Deduct—Amount transferred from the deposit account of the grant made by the Imperial Council of Agricultural Research.	—8,461	—10,000	—10,000	...	...
			Net total ...	...	...	500	10,737	5,580

Detailed Account No. 40-E—Agriculture—Charges in England.

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	Charges in England—High Commissioner for India.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	...	...	...	...
	Leave Salaries and Deputation Pay { Voted ...	...	...	...	4,560	2,280
	Total Leave Salaries and Deputation Pay ...	...	...	...	4,560	2,280
	Charged ...	...	...	...	...	...
	Voted ...	...	...	...	4,560	2,280
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	...	...	880	880
	Total Charges in England ...	...	...	...	5,440	3,160
	Charged ...	...	...	...	880	880
	Voted ...	...	...	...	4,560	2,280

Grant No. 18

VETERINARY.

Voted Rs. 1,52,000

Total Rs. 1,52,000

MAJOR HEAD: 41—VETERINARY

Head of Department—Secretary, Development Departments

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
Superintendence	41 (1)	30,105	30,900	32,400	31,000	12,971
Veterinary Instruction	41 (2)	6,365	7,040	7,000	8,800	3,500
Subordinate Establishment	41 (3)	67,924	74,860	72,700	61,607	33,091
Hospitals and Dispensaries	41 (4)	...	...	...	13,300	6,000
Breeding Operations	41 (5)	21,195	25,500	25,500	25,500	8,300
Prizes	41 (6)	3,500	3,500	3,500	3,500	2,000
Other Charges	41 (7)	...	...	...	8,040	4,100
Rounding	...	...	+200	—100	+253	+38
Total Veterinary ...	...	1,29,089	1,42,000	1,41,000	1,52,000	70,000

DETAILED ACCOUNT No. 41-(1)—VETERINARY—SUPERINTENDENCE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Superintendent (Rs. 300—40—1,000 plus special pay Rs. 50).	11,810	10,003	10,000	13,683	5,200
	...	...	Deputy Superintendent (Rs. 200—25—750) ...		522	...	...	...
			Leave salary	...	...	...	...	...
			Deduct on account of emergency cut in pay ...	—50	...	...	...	...
			Total Pay of Officers ...	11,760	10,525	10,000	13,683	5,200
Pay of Establishment.	7	7	Clerks 1 (Rs. 70—5—125 plus special pay Rs. 30), 3 (Rs. 40—2—90), 2 (Rs. 35—2—75) and 1 (Rs. 30—1½—60/2—70).		4,000	4,000	4,551	2,275
			Creation of the post of a clerk on Rs. 35—2—75 for the Office of Superintendent, Civil Veterinary Department.	...	...	...	175	...
	7	7	Servants 1 (Rs. 20), 4 (Rs. 14) and 2 (Rs. 13) ...	5,345	1,224	1,224	1,224	612
			Temporary Establishment		3,300	3,300	...	...
			Leave salary		335	376	442	134
			Deduct on account of emergency cut in pay ...	—8	...	...	...	...
			Total Pay of Establishment ...	5,337	8,859	8,900	6,392	3,021
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	...	...	...	...	...
			Voted ...	6,796	5,000	7,000	4,800	2,500
			Other allowances	600	516	500	500	250
			Lahore Allowance for the additional clerk for the Office of Superintendent, Civil Veterinary Department.	...	...	...	25	...
			Total Allowances and Honoraria ...	7,396	5,516	7,500	5,325	2,750
			Charged ...	...	...	...	...	...
			Voted ...	7,396	5,516	7,500	5,325	2,750
Contingencies ...			Contingencies	5,612	6,000	6,000	5,600	2,000
			Total Contingencies ...	5,612	6,000	6,000	5,600	2,000
			Total Superintendence ...	30,105	30,900	32,400	31,000	12,971
			Charged ...	...	...	...	...	...
			Voted					

DETAILED ACCOUNT No. 41-(2)—VETERINARY—VETERINARY INSTRUCTION

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	VETERINARY INSTRUCTION					
Contingencies ...	Scholarships	4,365	7,040	7,000	8,080	3,500
	Grant of 4 additional scholarships at Rs. 30 per mensem each.	...	..	...	720	...
	Total Contingencies ...	4,365	7,040	7,000	8,800	3,500
Establishment Charges paid to other Governments, Departments, etc.	Contribution to the Punjab Government for the cost of training of North-West Frontier Province students at the Punjab Veterinary College, Lahore.	2,000	...	...	...	...
	Total Veterinary Instruction ...	6,365	7,040	7,000	8,800	3,500

DETAILED ACCOUNT No. 41-(3)—VETERINARY—SUBORDINATE ESTABLISHMENT

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			SUBORDINATE ESTABLISHMENT					
Pay of Establishment.	13	13	Veterinary Assistant Surgeons (Rs. 100—10—300) ...	33,566	14,039	14,039	16,946	8,473
	24	24	Veterinary Assistants—4 (Rs. 90), 13 (Rs. 75) and 7 (Rs. 60).		21,060	21,060	21,060	10,530
	2	2	Veterinary Inspectors (Rs. 120—5—170) ...		3,295	3,295	3,053	1,526
	2	2	Servants (Rs. 13 and Rs. 14)	256	324	324	324	162
			Leave salary	...	1,060	1,082	1,017	300
			Deduct—Probable savings	...	...	...	—1,000	...
			Appointment of 6 Temporary Stock Assistants (Rs. 25—1—35/2—55)	...	...	...	4,250	3,000
			Deduct on account of emergency cut in pay ...	—84	...	...	...	...
			Total Pay of Establishment ...	33,738	39,778	39,800	45,650	23,991
Allowances, and Honoraria.			Travelling allowance	5,655	7,000	7,000	6,677	3,500
			Travelling Allowance for 6 Temporary Stock Assistants	...	...	..	880	700
			Other allowances	743	1,200	1,000	1,200	600
			Total Allowances and Honoraria ...	6,398	8,200	8,000	8,757	4,800
Contingencies ...			Cost of sera and vaccine	15,997	16,000	14,000	10,700	3,500
			Cost of other medicines		1,000	1,000	...	...
			Compensation for animals destroyed on account of glanders ...	10,791	400	400	400	100
			Drying of blood collected from slaughter houses for sale as manure.		1,482	1,500	1,500	700
			Other contingencies ...		8,000	8,000	...	...
			Deduct—Lump cut for economy	...	...	..	—900	...
			Total Contingencies ...	26,788	26,882	24,900	11,700	4,300
Grants-in-aid, Contributions, etc.			Grants-in-aid to the Society for the Prevention of Cruelty to Animals.	1,000	...	...	...	..
Charges recoverable from other Governments, Departments, etc.			Deduct—Recoveries from Local Bodies on account of cost of Veterinary Assistants lent to them.	...	...	...	—4,500	...
			Total Subordinate Establishment ...	67,924	74,860	72,700	61,607	33,091

DETAILED ACCOUNT NO. 41-(4)—VETERINARY—HOSPITALS AND DISPENSARIES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	**Appointment of a Veterinary Assistant (Rs. 100—10—300) and a Chaukidar (Rs. 14) for the opening of a Veterinary Dispensary at the Islamia College, Peshawar.**	...	...	...	495	...
	Total Pay of Establishment ...	...	...	...	495	...
Contingencies	**Contingencies for the opening of a Veterinary Dispensary at the Islamia College, Peshawar.**	...	..	...	505	...
	Total Contingencies ...	...	...	...	505	...
Grants-in-aid, Contributions, etc	Grants-in-aid to Local Bodies for Veterinary Hospitals and Dispensaries.	...	...	...	12,300	6,000
	Total Grants-in-aid, Contributions, etc. ...	...	...	...	12,300	6,000
	Total Hospitals and Dispensaries ...	...	...	...	13,300	6,000

DETAILED ACCOUNT NO. 41-(5)—VETERINARY—BREEDING OPERATIONS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid ...	Grants-in-aid to District Boards for Cattle-breeding	15,000	16,500	16,500	16,500	6,000
Public Exhibitions and Fairs.	Miscellaneous Expenses	3,000	3,000	3,000	3,000	...
Breeding Operations	Horse and donkey-breeding and sheep-breeding ...	3,195	6,000	6,000	6,000	2,300
	Total ...	21,195	25,500	25,500	25,500	8,300

DETAILED ACCOUNT NO. 41-(6)—VETERINARY—PRIZES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	PRIZES	Rs.	Rs.	Rs.	Rs.	Rs.
Prizes ...	Prizes for horse-breeding to Race Clubs ...	1,500	1,500	..	...	...
	Prizes for encouragement of cattle-breeding ...	2,000	2,000	3,500	3,500	2,000
	Total Prizes ...	3,500	3,500	3,500	3,500	2,000

DETAILED ACCOUNT NO. 41-(7)—OTHER CHARGES—DISEASE INVESTIGATION

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-[illegible]
				Rs.	Rs.	Rs.	Rs.	Rs.
			DISEASE INVESTIGATION.					
Pay of Officers ...	1	1	Disease Investigation Officer (Rs. 300—25—400)...	2,459	3,795	3,795	4,095	2,04[illegible]
			Total Pay of Officers ...	2,459	3,795	3,795	4,095	2,04[illegible]
Pay of Establishment.	2	2	Clerk and Laboratory Attendant (Rs. 40—2—90) ...	336	976	976	1,024	5[illegible]
	1	1	Servant (Rs. 14)	...	168	168	168	8[illegible]
			Total Pay of Establishment ...	336	1,144	1,144	1,192	59[illegible]
Allowances and Honoraria.			Travelling allowance	373	1,500	1,500	1,440	75[illegible]
			Other allowances	...	132	132	132	66
			Total Allowances and Honoraria ...	373	1,632	1,632	1,572	816
Contingencies ...			Contingencies	1,001	2,550	1,250	1,181	640
			Gross Total Disease Investigation ...	4,169	9,121	7,821	8,040	4,100
			Deduct—Amount met out of deposit account of the grant made by the Imperial Council of Agricultural Research.	—4,169	—9,121	—7,821	...	...
			Net total ...	...	...	...	8,040	4,100

Grant No. 19

CO-OPERATIVE CREDIT.

Voted Rs. 1,14,000 ; *Charged Rs. Nil*

Total Rs. 1,14,000

MAJOR HEAD: 42—CO-OPERATIVE CREDIT

Head of Department—Secretary, Development Departments

		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY							
Superintendence	*Charged* ...	42-A	*347*	*300*	*300*	*300*	*250*
	Voted ...		99,722	1,09,100	1,10,200	1,09,488	54,900
Other Charges	... ...	42-B	500	...	4,200	4,064	2,100
Rounding	*Charged* ...		...	*—300*	*—300*	*—300*	*—250*
	Voted ...		...	—100	—400	+448	..
Total 42—Co-operative Credit ...			1,00,569	1,09,000	1,14,000	1,14,000	57,000
Charged ...			*347*	...	...	...	...
Voted ...			1,00,222	1,09,000	1,14,000	1,14,000	57,000

DETAILED ACCOUNT No. 42-A—CO-OPERATIVE CREDIT—SUPERINTENDENCE

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
			CO-OPERATIVE CREDIT.—SUPERINTENDENCE	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2	2	Assistant Registrars (Rs. 250—25—750) ...	8,861	8,900	12,100	10,200	5,100
			Deduct on account of emergency cut in pay ...	—20	...	...	...	...
			Total Pay of Officers ...	8,841	8,900	12,100	10,200	5,100
Pay of Establishment.	58	58	Inspectors and Sub-Inspectors 1 (Rs. 200), 6 (Rs. 150), 7 (Rs. 100), 4 (Rs. 85), 13 (Rs. 60) and 27 (Rs. 50—90).	62,615	49,490	64,500	51,400	25,700
	23	23	Clerks 2 (Rs. 75—5—125) and 21 (Rs. 40—2—90) ...		13,440		14,000	7,000
			Creation of the post of a clerk on Rs. 75—5—125 for the Office of Registrar, Co-operative Societies.		...		900	450
			Appointment of a temporary Clerk on Rs. 40—2—90 for the Office of Assistant Registrar, Peshawar.		...		170	...
	25	25	Servants (Rs. 13 to 15)		4,180		4,200	2,100
			Subsistence allowance		1,480		905	450
			Probable savings	...	—2,030		—4,000	—2,000
			Deduct on account of emergency cut in pay ..	—143	...	...	...	...
			Total Pay of Establishment ...	62,472	66,560	64,500	67,575	33,700
Allowances and Honoraria.			Travelling allowance *Charged*	*347*	*300*	*300*	*300*	*250*
			Voted	17,051	20,440	20,400	19,788	10,200
			Lahore Allowance for the Clerk for the Office of Registrar Co-operative Societies.	...	...	30	60	30
			Lahore Allowance for the temporary clerk for the Assistant Registrar, Peshawar.	...	...	...	25	...
			Other allowances	1,107	800	770	740	370
			Total Allowances and Honoraria ...	18,505	21,540	21,500	20,913	10,850
			Charged ...	*347*	*300*	*300*	*300*	*250*
			Voted ...	18,158	21,240	21,200	20,613	10,600
Contingencies ...			Contingencies	10,251	12,400	12,400	11,100	5,500
			Total Superintendence ...	1,00,069	1,09,400	1,10,500	1,09,788	55,150
			Charged ...	*347*	*300*	*300*	*300*	*250*
			Voted ...	99,722	1,09,100	1,10,200	1,09,488	54,900

DETAILED ACCOUNT NO. 42-B—CO-OPERATIVE CREDIT—OTHER CHARGES—CO-OPERATIVE TRAINING AND EDUCATION

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			CO-OPERATIVE TRAINING AND EDUCATION.					
Pay of Officers ...	...	...	Share of the cost of Educational Assistant Registrar paid to the Punjab Government.	500	...	500	500	250
			Total Pay of Officers ...	500	...	500	500	250
Pay of Establishment.	...	1	Educational Inspector at Rs. 150 per mensem...	...	...	1,800	1,800	900
	...	1	Peon (Rs. 14)	...	...	200	200	100
			Total Pay of Establishment ...	...	...	2,000	2,000	1,000
Allowances and Honoraria.			Travelling Allowance	...	...	900	864	450
			Total Allowances and Honoraria ...	...	...	900	864	450
Contingencies ...			Allowances paid to members of societies for attending classes.	...	...	500	500	250
			Miscellaneous Contingencies	...	...	300	300	150
			Deduct—Lump cut for economy	...	...	...	—100	...
			Total Contingencies ...	...	...	800	700	400
			Total Co-operative Training and Education ...	500	...	4,200	4,064	2,100

Grant No. 20

INDUSTRIES

Voted Rs. 88,000

Total Rs. 88,000

MAJOR HEAD : 43—INDUSTRIES

Head of Department—Secretary, Development Departments

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
INDUSTRIES						
Direction—Charges payable to the Punjab Government for the Industries Staff.	...	...	1,200	500	800	...
Industrial Development	43-A	6,576	17,000	14,500	86,810	7,500
Rounding	...	...	—200	...	+ 390	+ 500
Total 43—Industries ..	...	6,576	18,000	15,000	88,000	8,000

DETAILED ACCOUNT NO. 43-A—INDUSTRIES—INDUSTRIAL DEVELOPMENT.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budgete Estimate, 1937-38	Six months' Estimate, 1937-38
			DEVELOPMENT OF HANDLOOM WEAVING INDUSTRY—HANDLOOM WEAVING INSTITUTE, PESHAWAR.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishments.	1	1	Weaving Expert (Rs. 250)	3,118 (for four items)	3,000	4,000 (for four items)	3,000	1,500
	1	1	Clerk (Rs. 40—3—90)		494		500	250
	7	...	Other Establishment (at rates varying from Rs. 20 to Rs. 40).		2,564		...	...
	2	2	Servants (Rs. 14) ...		336		300	170
			Total Pay of Establishment ...	3,118	6,394	4,000	3,800	1,920
Allowances and Honoraria.			Travelling Allowance	302 (for two items)	546	100	485	250
			Other Allowances		60	100	100	50
			Total Allowances and Honoraria ...	302	606	200	585	300
Contingencies ...			Contingencies	3,156	10,000	10,300	10,100	2,480
			Installation of a Callendering Machine ...	...	...	...	24,505	...
			Deduct :—Lump cut for economy ...	...	...	...	—870	...
			Total Contingencies ..	3,156	10,000	10,300	33,735	2,480
			Total Handloom Weaving Institute, Peshawar ...	6,576	17,000	14,500	38,120	4,700

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budgete Estimate, 1937-38	Six months' Estimate, 1937-38
			DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES—WOOLEN WEAVING INSTITUTE.					
Pay of Establishment.	...	9	1 Finisher (Rs. 100), 1 Boiler (Rs. 60), 1 Marketing Officer (Rs. 100), 1 Designer (Rs. 100), 1 Clerk (Rs. 40), 1 Canvasser (Rs. 50), 2 Peons (Rs. 15 each) and 1 Accountant and Store Clerk (Rs. 40).			...	3,640	...
			Total Pay of Establishment ...	...	...	...	[illegible]	

Grant No. 22

MISCELLANEOUS

Voted Rs. 1,57,000; Charged Rs 6,000

Total Rs. 1,63,000

36—SCIENTIFIC DEPARTMENTS.

47—MISCELLANEOUS DEPARTMENTS.

57—MISCELLANEOUS.

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
36—Scientific Departments (Voted) ...	...	5,926	6,000	6,000	5,000	3,000
47—Miscellaneous Departments	*Charged* ...	2,120	2,000	3,000	3,000	1,000
	Voted ...	2,842	3,000	3,000	3,000	1,000
57—Miscellaneous	*Charged* ..	...	...	...	3,000	3,000
	Voted ..	1,53,884	1,32,000	1,28,000	1,49,000	36,000
	Grand Total ...	1,64,772	1,43,000	1,40,000	1,63,000	44,000
	Charged ...	2,120	2,000	3,000	6,000	4,000
	Voted ..	1,62,652	1,41,000	1,37,000	1,57,000	40,000

36—SCIENTIFIC DEPARTMENTS—PESHAWAR MUSEUM.

Head of Department —Secretary, Development Departments.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Curator (Rs.150—10—250) ...	2,672	3,152	2,792	2,912	1,456
	2	2	Servants	360		360	360	180
			Deduct on account of emergency cut in pay ...	11	...	...	...	...
			Total Pay of Establishment ...	3,021	3,152	3,152	3,272	1,636
Allowances and Honoraria.			Travelling allowance	129	100	100	97	50
			Other allowances	24	24	24	24	12
			Total Allowances and Honoraria ...	153	124	124	121	62
Contingencies ...			Contingencies	2,752	2,224	2,624	2,104	1,302
			Rounding	...	+500	+100	−497	...
			Total Peshawar Museum ...	5,926	6,000	6,000	5,000	3,000

MISCELLANEOUS.

47—MISCELLANEOUS DEPARTMENTS

Heads of Departments
- *Factory Inspection Staff—Secretary, Development Departments.*
- *Electric Inspector—Secretary to Government, North-West Frontier Province, Public Works Department.*
- *Provincial Statistics—Inspector-General of Police.*
- *Examinations—Chief Secretary to Government, North-West Frontier Province.*
- *Administration of Indian Partnership Act, 1932—Secretary, Legislative Department.*

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months', Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
Labour and Emigration—Share of pay of Factory Inspection Staff payable to the Punjab Government.	...	1,312	1,000	1,000	1,000	...
Inspection and Tests—Electric Inspector (*Charged*).	47-A	*2,120*	*2,150*	*2,800*	*2,431*	*1,100*
Statistics—Provincial Statistics ...	47-B	866	1,000	1,000	1,000	450
Miscellaneous—Examinations... ...	...	664	800	1,400	800	400
Administration of Indian Partnership Act, 1932. *Charged* ...	47-C	...	...	...	*550*	*250*
Administration of Indian Partnership Act, 1932. Voted ..	47-C	...	...	..	150	150
Rounding ... *Charged* ...	...	...	*—150*	*+200*	*+ 19*	*—350*
Rounding ... Voted ...	...	...	+200	*—400*	+ 50	...
Total 47—Miscellaneous Departments ...	...	4,962	5,000	6,000	6,000	2,000
Charged ...	...	*2,120*	*2,000*	*3,000*	*3,000*	*1,000*
Voted ...	...	2,842	3,000	3,000	3,000	1,000

Detailed Account No. 47-A—MISCELLANEOUS DEPARTMENTS—Inspection and Tests—Electric Inspector

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	Electric Inspector					
Pay of Officers ...	Special pay to Electric Inspector (*Charged*) ...	1,496	1,800	1,800	1,800	[illegible]
Allowances, and Honoraria.	Travelling allowance (*Charged*)	624	350	1,000	631	[illegible]
	Total Electric Inspector (*Charged*) ...	2,120	2,150	2,800	2,431	[illegible]

Detailed Account No. 47-B—MISCELLANEOUS DEPARTMENTS—Provincial Statistics

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Allowances to Muharrirs at Re. 1 per mensem each for vital statistical work	866	1,000	1,000	1,000	[illegible]
	Total Provincial Statistics ...	866	1,000	1,000	1,000	[illegible]

Detailed Account No. 47-C—MISCELLANEOUS DEPARTMENTS—Administration of Indian Partnership Act, 1932.

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Special Pay to Advocate-General at Rs. 50 per mensem. { *Charged* ...	...	...	...	550	[illegible]
	{ Voted ...	...	...	...	50	[illegible]
Pay of Establishment.	Special Pay to the Assistant at Rs. 20 per mensem ...	...	...	...	...	
Contingencies ...	Contingencies	...	...	...	100	
	Rounding (Voted) ...	...	...	...	...	
	Total Administration of Indian Partnership Act, 1932 ...	...	...	...	700	[illegible]
	Charged ...	...	...	...	550	[illegible]
	Voted ...	...	...	...	150	[illegible]

57—MISCELLANEOUS.

Heads of Departments—Various

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Donation for charitable purposes	57-A	4,039	4,000	4,000	4,000	2,200
Charges on account of European Vagrants ...	...	...	100	...	400	...
Contributions	57-B	1,08,010	1,00,700	94,300	89,900	10,500
Irrecoverable temporary loans written off... ...	...	2,878	3,000	6,500	3,000	1,500
Miscellaneous and unforeseen charges	57-C	2,634	6,200	1,900	27,100	9,100
Charges in connection with the celebration of His Majesty's Silver Jubilee.	...	16,029	...	...	...	...
Rewards for destruction of wild animals... ...	...	172	200	200	200	100
Miscellaneous Durbar charges	...	427	..	...	...	...
Publicity Board	57-D	18,867	17,500	20,700	23,000	11,600
Special Commissions of Enquiry ... *Charged* ...	57-E	...	...	...	2,200	2,200
Special Commissions of Enquiry ... Voted ...	57-E	836	...	460	1,460	1,460
Charges in England ... *Charged* ...	57-F	...	...	...	800	800
Charges in England ... Voted ...	57-F	...	...	...	...	...
Loss or gain by Exchange ... *Charged* ...	...	...	...	...	...	...
Loss or gain by Exchange ... Voted ...	...	—8	...	...	...	...
Rounding ... .. *Charged* ...	...	...	...	...	...	...
Rounding ... .. Voted ...	...	...	+300	—60	—60	—460
Total 57—Miscellaneous ...	...	1,53,884	1,32,000	1,28,000	1,52,000	39,000
Charged ...	...	...	...	...	3,000	3,000
Voted ...	...	1,53,884	1,32,000	1,28,000	1,49,000	36,000

DETAILED ACCOUNT No. 57-A—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES

Primary unit of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Donation for Charitable Purposes	Burial charges of paupers	4,039	1,000	1,000	1,000	2,200
	Maintenance of indigent and insane persons and other charges.		3,000	3,000	3,000	
	Total ...	4,039	4,000	4,000	4,000	2,200

DETAILED ACCOUNT NO. 57-B—CONTRIBUTIONS

Primary unit of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Contributions.	Guarantee for the maintenance of Post and Telegraph Offices and Telephone Lines.	15,637	44,600	34,000	26,938	...
	Probable savings	...	...	...	—3,000	...
	Grant to Local Bodies for general purposes ...	92,373	56,100	57,260	63,000	8,000
	Grants-in aid to the Municipal Committee, Kohat, for the cost of the loan realizing establishment.	...	...	3,000	3,000	2,500
	Rounding ...	...	...	+40	—38	...
	Total ...	1,08,010	1,00,700	94,300	89,900	10,500

DETAILED ACCOUNT NO. 57-C—MISCELLANEOUS—MISCELLANEOUS AND UNFORESEEN CHARGES

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships ...	Scholarships	376	1,200	730	2,605	1,302
Unforeseen Charges	Reserve at disposal of the Finance Department for unforeseen charges.	...	5,000	...	3,600	500
	Charges in connection with the celebration of Coronation Day of His Mejesty the King Emperor.	...	...	...	6,704	6,704
	Miscellaneous charges	2,258	...	1,200	1,200	600
	Total Unforeseen Charges ...	2,258	5,000	1,200	11,504	7,804
Miscellaneous ...	Drinking Water Supply	...	...	...	13,000	...
	Rounding ...	...	...	—30	—9	—6
	Total Miscellaneous and Unforeseen Charges ...	2,634	6,200	1,900	27,100	9,100

DETAILED ACCOUNT No. 57-D—MISCELLANEOUS—PUBLICITY BOARD

Primary units of appropriation	Number 1936-37	Number 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Publicity Officer at Rs. 300—850 plus special pay Rs. 200.	4,530	2,856	4,648	7,911	3,900
			Leave salary	...	...	...	650	...
			Deduct on account of emergency cut in pay.	60	...	...	...	...
			Total Pay of Officers ...	4,470	2,856	4,648	8,561	3,900
Pay of Establishment.	5	5	3 Clerks, 1 (Rs. 65—5—150), 1 (Rs. 65—5—130), 1 (Rs. 40—3—90), 1 Translator (Rs. 65—5—130) and 1 Journalist Rs. (100—5—150).	4,733	5,745	6,378	6,151	3,362
	3	3	Servants				504	
			Leave salary		200		200	
			Deduct on account of emergency cut in pay.	5	...	...	...	
			Total Pay of Establishment ...	4,728	5,945	6,378	6,855	3,362
Allowances and Honoraria.			Travelling allowance	2,026	1,500	1,500	1,455	750
			Other allowances	137	216	156	156	88
			Total Allowances and Honoraria ..	2,163	1,716	1,656	1,611	838
Contingencies ...			Contingencies	7,506	6,983	7,990	6,000	3,500
			Rounding	...	...	+28	−27	...
			Total Publicity Board ...	18,867	17,500	20,700	23,000	11,600

DETAILED ACCOUNT No. 57-E—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Pay of Commissioners ... *Charged* ...		...		*2,100*	*2,100*
	Voted ..		...		1,280	1,280
Pay of Establishment.	Pay of a Clerk		...		80	80
Allowances and Honoraria.	Travelling Allowance .. *Charged* ...	...	...		*100*	*100*
	Voted ...	836	...	460	100	100
	Other Allowances		...		...	...
	Total Allowances and Honoraria ...		...		200	200
	Charged ...		...		*100*	*100*
	Voted ...		...		100	100
	Grand total ...	836	...	460	3,660	3,660
	Charged ...	...	...	...	*2,200*	*2,200*
	Voted ...	836	...	460	1,460	1,460

DETAILED ACCOUNT No. 57—F—MISCELLANEOUS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND					
	B—High Commissioner					
	Special Commissions of Enquiry					
Leave and Deputation Salary.	Leave and Deputation salary. *Charged* ...	...	...	...	...	...
	Voted ...	...	...	...	...	...
Sterling Overseas Pay	Sterling Overseas Pay (*Charged* ...	...	...	...	800	800
Other Items ...	Books and Periodicals (voted) ...	...	...	...	...	...
	Total Charges in England ...	...	...	...	800	800
	Charged ...	...	...	...	800	800
	Voted ...	...	...	...	...	...

Grant No. 23

CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES.

Voted Rs. 38,48,000 ; *Charged Rs. 48,000*

Total Rs. 38,96,00

MAJOR HEAD : 50—CIVIL WORKS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—						
Civil Buildings... *Charged* ...	50-A	...	...	...	*10,000*	*10,000*
Civil Buildings... Voted ..		3,95,195	5,80,100	5,33,100	7,34,200	3,68,600
Communications	50-B	2,18,636	2,56,000	3,91,000	10,63,900	5,04,000
Repairs *Charged* ...	50-C	...	...	...	*37,500*	*17,000*
Repairs Voted ...		22,09,882	20,96,000	20,19,700	20,29,300	10,25,000
Tools and Plant	...	24,368	38,200	77,100	20,500	28,800
Grants-in-aid	...	...	...	3,900	...	...
Suspense...	...	6,825	12,000	6,500	...	10,000
Deduct—Probable Savings ...	...	...	...	...	...	—94,000
Rounding *Charged* ...	..	...	...	...	*+500*	...
Rounding Voted ...	...	...	+700	—300	+100	—400
Total 50—Civil Works—Excluding Establishment Charges.	...	28,54,906	29,83,000	30,31,000	38,96,000	18,69,000
Charged ...	...		...	...	*48,000*	*27,000*
Voted ...	...	28,54,906	29,83,000	30,31,000	38,48,000	18,42,000

SUMMARY, MAJOR HEAD : 50—CIVIL WORKS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS—				
Works ... *Charged* ...	...	...	..	*48,000*
Works Voted ...	28,54,906	29,83,000	30,31,000	38,48,000
Establishment charges pro-rata, vide page 67. *Charged* ...	*91,382*	*73,982*	*77,700*	*1,39,000*
Establishment charges pro-rata, vide page 67. Voted ...	2,23,844	2,34,614	2,24,576	3,31,058
Total Major Head 50 Civil Works ...	31,70,132	32,91,596	33,33,276	43,66,058
Charged ...	*91,382*	*73,982*	*77,700*	*1,87,000*
Voted ...	30,78,750	32,17,614	32,55,576	41,79,058

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	ORIGINAL WORKS. *Civil Buildings.*	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	Construction of Patwarkhanas ...	...	...	...	3,000	...
Provincial Excise	Minor Works	...	...	...	...	...
General Administration.	Major Works in progress ...	1,61,416	...	...	...	...
	Building of an Assembly Hall ...		1,50,000	50,000	2,36,000	45,000
	Construction of bungalows for offices at Peshawar.		50,000	...	50,000	45,000
	Acquisition of land at Nawanshehr ...		...	...	59,000	59,000
	Construction of additional office buildings on account of separation of the Provincial Judicial and Executive Services :—					
	For Extra Assistant Commissioner and Extra Assistant Commissioner incharge Deputy Commissioner's Office, Peshawar.		...	11,600	..	...
	For Extra Assistant Commissioner and Honorary Magistrate, Mansehra.		...	6,800	...	...
	For Extra Assistant Commissioner, Kohat.		...	2,000	4,300	4,300
	For Sub Judge, Lakki ...		...	8,000	1,800	1,800
	For Sub-Judge, 1st Class, Dera Ismail Khan.		...	...	8,500	...
	Construction of a new court house for Assistant Commissioner, Nowshera.		...	10,000	34,000	30,000
	Additional accommodation required in connection with the formation of Mardan Sub-Division into a separate district.		...	22,100	31,400	22,000
	Minor Works ... { *Charged* ...		...	...	*10,000*	*10,000*
	{ Voted ...		70,000	54,800	52,200	27,000
	Total General Administration ...	1,61,416	2,70,000	1,65,300	4,87,200	2,44,100
	Charged ...	...	...	...	*10,000*	*10,000*
	Voted ...	1,61,416	2,70,000	1,65,300	4,77,200	2,34,100
Administration of Justice.	Major Works in progress ...	3,645	...	...	...	...
	Construction of a record room and Muharrir's room for the Sessions Court at Peshawar.		...	...	4,900	...
	Minor Works		4,000	4,000	4,000	700
	Total Administration of Justice ...	3,645	4,000	4,000	8,900	700
Jails and Convict Settlements.	Major Works in progress ...	19,211	...	...	...	...
	Construction of a judicial lock-up at Swabi		6,000	14,500	...	...
	Construction of quarters for warders at Mardan and Charsadda.		9,640	9,600	...	...
	Rebuilding of Warders' Line in Kohat District Jail.		...	6,000	...	...
	Minor Works		8,000	10,100	10,000	4,000
	Total Jails and Convict Settlements ...	19,211	23,640	40,200	10,000	4,000
Police ...	Major Works in progress ...	74,293	...	...	...	...
	Construction of a Police Station at Prang, District Peshawar.		...	8,900	...	...
	Construction of a Police Station at Takhtbai ..		35,000	33,400	3,000	3,000
	Building of married quarters for Head Constables and Constables.		1,00,000	98,100	...	...
	Reconstruction of the Tahsil Police Post at Kohat.		...	...	14,000	14,000
	Construction of Police buildings in connection with the formation of the Mardan District.		...	65,000	35,000	15,200
	Construction of new Barracks, etc., for the Police Training School, Hangu		...	...	40,000	40,000
	Acquisition of land for extension of Police Lines at Mardan.		...	...	14,800	14,800
	Minor Works		25,000	37,000	25,000	4,000
	Total Police ...	74,293	1,60,000	2,42,400	1,31,800	91,000
Education other than European and Anglo-Indian Education.	Major Works in progress... ...	15,012	...	...	...	...
	Construction of an additional dormitory and hall for the Normal School for Women, Peshawar.		26,000	8,300	17,000	17,000
	Minor Works		9,000	9,000	9,000	5,300
	Total Education ...	15,012	35,000	17,300	26,000	22,300

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS—concluded

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Medical ...	Major Works in progress		...	...	...	...
	Construction of quarters for British Nurses in the Lady Reading Hospital, Peshawar.		...	600	...	...
	Construction of a T. B. Sanitorium at Dadar in the Hazara District.	31,569	...	...	25,000	...
	Construction of a building for a rural dispensary ...		10,300	...	...	...
	Construction of a post-mortem room at Mardan ...		3,500	3,500	...	...
	Minor Works		9,000	12,200	11,000	3,000
	Total Medical ...	31,569	22,800	16,300	36,000	3,000
Agriculture ...	Major Works in progress		...	...	...	...
	Construction of quarters for two Clerks and eight Zamindars at Tarnab, for two Clerks at Serai Naurang and two rooms for Extra Assistant Director of Agriculture, Southern Circle.		5,500	5,500	...	...
	Quarters for Farm Manager, Haripur ...		2,918	...	2,900	...
	Bullock shed, Chowkidar's quarters and compound wall at Haripur.		2,240	...	2,300	...
	Two quarters for Agricultural Assistants at Tarnab ...	8,002	3,000	3,000	...	...
	Bullock shed at Tarnab		1,000	1,000	...	...
	Underground cell for storage at Tarnab ...		400	400	...	...
	Kacha quarters for students studying Agriculture at the Tarnab Farm.		3,600	3,600	...	...
	Construction of buildings in connection with the Sugar-cane Research Scheme.		...	...	9,300	...
	Minor Works		7,002	7,000	7,000	1,000
	Total Agriculture ...	8,002	25,660	20,500	21,500	1,000
Broadcasting ...	Construction of a separate building for the Broadcasting studio.	...	10,000	...	...	...
	Total Broadcasting ...	...	10,000	...	...	...
Civil Works ...	Major Works in progress		...	...	...	...
	Purchase of a bungalow at Mardan	81,698	12,000	...	...	...
	Provision of an additional generating set for the Power House at Nathiagali.		...	9,700	11,300	11,300
	Minor Works		6,000	15,400	6,500	1,200
	Total Civil Works ...	81,698	18,000	25,100	17,800	12,500
Stationery and Printing.	Minor Works	349	2,000	2,000	2,000	...
Finance Department's Reserve.	Reserve at the disposal of the Finance Department ...	...	9,000	...	...	...
	Total Original Works—Buildings ...	3,95,195	5,80,100	5,33,100	7,44,200	3,78,600
	Charged ...	...	...	...	*10,000*	*10,000*
	Voted ...	3,95,195	5,80,100	5,33,100	7,34,200	3,68,600

DETAILED ACCOUNT NO. 50-B—ORIGINAL WORKS—COMMUNICATIONS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimates 193[illegible]
	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—Communications.					
Major Works in progress		...	...	...	...
Construction of Jalala Bridge on the Mardan-Malakand Road ...	53,765	...	9,100	...	...
Protective Works on the Adozai Bridge		...	19,600	48,400	7,0[illegible]
Minor Works		6,000	16,300	20,000	14,0[illegible]
Charges on road development met from the subvention from the Road Development Fund. — Ordinary Allotments ...	95,101	2,50,000	2,44,000	3,22,000	1,78,0[illegible]
Charges on road development met from the subvention from the Road Development Fund. — Allotments from the Reserve	69,770	...	1,02,000	6,73,500	3,05,0[illegible]
Total Original Works—Communications ...	2,18,636	2,56,000	3,91,000	10,63,900	5,04,[illegible]

DETAILED ACCOUNT NO. 50-C—REPAIRS

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimates 193[illegible]
Repairs.					
Buildings — *Charged*	...	...	...	*37,500*	*17,0[illegible]*
Buildings — Voted	4,35,827	2,94,000	3,08,700	2,72,700	1,00,0[illegible]
Communications (other than those of military importance) ...			18,01,100	18,38,700	9,75,0[illegible]
Expenditure on roads of military importance in settled districts ...	17,74,055	18,02,000			
Deduct—Contribution recovered from the M. E. S. towards the maintenance of Civil roads of military importance.			—90,100	—90,100	—50,0[illegible]
Grant of subsidy at Rs. 40 per cart per annum for 200 rubber tyred bullock carts.	...	...	...	8,000	...
Total Repairs ...	22,09,882	20,96,000	20,19,700	20,66,800	10,42,0[illegible]
Charged ...	...	...	...	*37,500*	*17,0[illegible]*
Voted ...	22,09,882	20,96,000	20,19,700	20,29,300	10,25,0[illegible]

Appropriation No. 24

FAMINE RELIEF.

Charged Rs. 1,000

Total Rs. 10,000

MAJOR HEAD: 54—FAMINE RELIEF

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
A—Famine Relief (voted)	...	...	...	...	...
B—Transfers to Famine Relief Fund (*Charged*) ...	10,000	10,000	10,000	10,000	...
Total ...	10,000	10,00 (	10,000	10,000	...
Charged ...	10,000	10,000	10,000	10,000	...
Voted ...	...	...	...	...	...

Grant No. 25

SUPERANNUATION ALLOWANCES AND PENSIONS

Voted Rs. 7,51,000 ; *Charged Rs. 1,77,000*

Total Rs. 9,28,000

MAJOR HEAD : 55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

Summary		Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
			Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances ..	*Charged* ...	...	*39,784*	*32,000*	*25,000*	*32,000*	*16,500*
	Voted ...	...	5,75,927	6,20,000	6,05,000	6,25,000	3,10,000
Equated payments of commuted value of pensions charged to capital (out side the Revenue Account).	*Charged* ...	...	*20,140*	*23,700*	*23,000*	*27,800*	...
	Voted ...	...	25,454	35,400	34,300	43,500	...
Compassionate allowances ...	*Charged* ...	...	*2,000*	*2,500*	*800*	*900*	*900*
	Voted ...	...	67,884	72,000	70,000	72,000	36,000
Compassionate Fund	Voted ...	...	4,769	4,000	5,000	4,000	2,000
Gratuities	*Charged* ...	...	...	*1,000*	...	...	...
	Voted ...	...	5,780	8,000	6,000	8,000	4,000
Pensions for distinguished and meritorious services or for political considerations.	*Charged* ...	...	*10,000*	*13,000*	*13,000*	*13,000*	*6,500*
	Voted ..	...	7,800	7,800	8,600	10,200	5,000
Pensions under the I. C. S. Family Pensions Regulations ...	*Charged* ...	...	...	...	...	*1,000*	...
Charges in England	*Charged* ..	55-a	...	...	...	*1,16,000*	58,000
	Voted ...	55-a	...	...	...	16,000	8,000
Loss or gain by exchange ...	*Charged* ...	...	*—354*	...	...	...	...
	Voted ...	...	—53	...	...	...	...
For rounding	*Charged* ..	...	...	*—100*	*+300*	*—50*	*+100*
	Voted ...	...	...	+350	...	—50	...
	Total ...	...	7,59,131	8,19,650	7,91,000	9,69,300	4,47,000
	Charged ...	...	*71,570*	*72,100*	*62,100*	*1,90,650*	*82,000*
	Voted ...	...	6,87,561	7,47,550	7,28,900	7,78,650	3,65,000
Deduct—Cost of pensions chargeable to Irrigation Department ...	...	...	—71,034	—34,650	—47,000	—41,300	...
	Charged ...	...	*—15,235*	*—12,100*	*—16,100*	*—13,650*	...
	Voted ...	...	—55,799	—22,550	—30,900	—27,650	...
	Net Total ...	...	6,88,097	7,85,000	7,44,000	9,28,000	4,47,000
	Charged ...	...	*56,335*	*60,000*	*46,000*	*1,77,000*	*82,000*
	Voted ..	...	6,31,762	7,25,000	6,98,000	7,51,000	3,65,000

DETAILED ACCOUNT No. 55-a—SUPERANNUATION ALLOWANCES AND PENSIONS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.					
	A—SECRETARY OF STATE.					
Superannuation and Retired Allowances.	Military Officers in respect of Civil employment (*Charged*)	...	...	...	*36,000*	*18,00*
	Total A—Secretary of State (*Charged*) ...	...	...	...	*36,000*	*18,0*
	B—HIGH COMMISSIONER.					
Superannuation and Retired Allowances.	Superannuation and retired allowances { *Charged* ...	...	...	...	*80,000*	*40,00*
	Voted ...	...	...	...	16,000	8,00
	Total B—High Commissioner ...	...	...	...	96,000	48,00
	Charged ...	...	...	...	*80,000*	40,00
	Voted ...	...	...	...	16,000	8,00
	Total Charges in England ...	...	...	...	1,32,000	66,0
	Charged ...	...	...	...	*1,16,000*	58,0
	Voted ...	...	...	...	16,000	8,0

Grant No. 26

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Voted Rs. 72,000 ; *Charged Rs 1,000*

Total Rs. 73,000

MAJOR HEADS: 55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.						
55—A. Commutation of Pensions financed from Ordinary Revenues.	*Charged* ...	...	...	...	*1,000*	...
	Voted ...	...	...	...	72,000	1,00,000
83—Payments of Commuted Value of Pensions ...	*Charged* ...	*—7,154*	*2,000*	*19,000*	...	...
	Voted ...	1,20,223	1,31,000	41,000	...	...
	Total ...	1,13,069	1,33,000	60,000	73,000	1,00,000
	Charged ...	*—7,154*	*2,000*	*19,000*	*1,000*	...
	Voted ...	1,20,223	1,31,000	41,000	72,000	1,00,000

COMMUTED VALUE OF PENSIONS

MAJOR HEAD : 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1935-36.	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS					
Payments of Commuted value of pensions—					
A—Payments in India.					
(1) Payable to Government servants — *Charged* ...	...	..	...	...	...
(1) Payable to Government servants — Voted ...	2,28,081	2,50,000	1,75,000	2,00,000	1,00,000
(2) Payable to other Governments ... — *Charged* ...	...	...	*17,800*	...	...
(2) Payable to other Governments ... — Voted ...	437	1,000	300	500	...
Total Payments of Commuted Value of Pensions ...	2,28,518	2,51,000	1,93,100	2,00,500	1,00,000
Charged ...	...	...	*17,800*	...	...
Voted ...	2,28,518	2,51,000	1,75,300	2,00,500	1,00,000
Deduct—					
(1) Amount financed from ordinary revenues ... — *Charged* ...	...	...	...	*1,000*	...
(1) Amount financed from ordinary revenues ... — Voted ...	...	...	...	72,000	1,00,000
(2) Amount recovered from other Governments ... — *Charged* ...	*8,275*	...	...	...	...
(2) Amount recovered from other Governments ... — Voted ...	82,841	84,600	1,00,000	85,000	...
(3) Capital portion of equated Payments out of revenue ... — *Charged* ...	*—1,121*	*—1,600*	*—1,600*	*—700*	...
(3) Capital portion of equated Payments out of revenue ... — Voted ...	25,454	35,400	34,300	43,500	...
Rounding ... — *Charged* ...	...	*+400*	*—400*	*+300*	...
Rounding ... — Voted ...	...	...	...	...	...
Net amount not charged to revenue ...	1,13,069	1,33,000	60,000	...	...
Charged ...	*—7,154*	*2,000*	*19,000*	...	...
Voted ...	1,20,223	1,31,000	41,000	...	...

Grant No. 27

STATIONERY AND PRINTING

Voted Rs. 2,42,000

MAJOR HEAD: 56—STATIONERY AND PRINTING

Head of Department— { *Jail Press:—Inspector-General of Prisons, North-West Frontier Province*
Other Heads:—Secretary, Development Departments }

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY						
I—Stationery						
Purchase of stationery stores	...	13,337	17,200	25,700	27,400	10,000
Stationery supplied from Central Stores ...	...	69,375	73,800	75,000	72,600	40,000
Discount on Plain Paper used with Stamps ...	...	563	600	600	600	300
Purchase of Plain Paper used with Stamps ...	...	3,444	3,400	3,100	3,400	2,700
II—Printing.						
Government Presses	56-A	1,48,383	1,49,900	1,50,700	1,40,279	66,550
Printing at Private Presses	...	...	...	...	10,000	6,000
Deduct—Value of Stationery supplied to and the cost of Printing work done for Commercial and other paying Departments. { Government Printing and Stationery Office, Peshawar.	...	...	...	...	—6,200	...
Jail Press, Peshawar ...	...	...	...	...	—5,900	...
Rounding ...	...	...	+100	—100	—179	+450
Total 56—Stationery and Printing ...	...	2,35,102	2,45,000	2,55,000	2,42,000	1,26,000

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			Government Printing and Stationery Office, Peshawar.					
Pay of Officers ...	1	1	Manager (Rs. 460—30—700) ...	7,993	8,353	8,300	8,400	4,200
			Leave salary	...	920	500	900	...
			Deduct on account of emergency cut in pay ...	—32	...	...	...	...
			Total Pay of Officers ...	7,961	9,273	8,800	9,300	4,200
Pay of Establishment.	75	73	Clerks and other salaried establishment (at rates varying from Rs. 14 to Rs. 300).	63,623	46,753	46,753	47,800	33,000
	26	26	Piece-workers		16,500	16,747	16,500	
			Temporary establishment		...	...	...	
			Leave salary		2,000	2,500	2,000	
			Deduct on account of emergency cut in pay ...	—188	...	...	...	
			Total Pay of Establishment ...	63,435	65,253	66,000	66,300	33,000
Allowances and Honoraria.			Travelling allowance	691	1,200	700	679	200
			Overtime and holiday allowances	2,334	1,800	3,000	2,000	1,100
			Other allowances	4,411	4,400	4,400	4,400	2,200
			Total Allowances and Honoraria ...	7,436	7,400	8,100	7,070	[illegible]

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concluded*

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ...			Additions to Plant and Machinery	1,848	4,750	4,750	4,750	2,500
			Outside Printing	10,023	10,000	11,500	...	...
			Repairs to plant and furniture	...	800	800	800	400
			Freight on plant and furniture	...	300	300	300	200
			Electric energy	...	2,100	2,800	2,800	1,400
			Stores	2,059	3,500	3,000	3,000	1,000
			Other supplies and services	21,003	12,000	12,300	12,000	8,000
			Contract contingencies	4,113	3,750	3,750	3,750	1,800
			Other contingencies	2,472	2,474	2,500	2,500	1,000
			Deduct—Probable Savings	...	...	—2,800	—900	...
			Total Contingencies ...	41,512	39,674	38,900	29,000	16,500
Provision for Depreciation Fund.			Provision for Depreciation Fund	9,758	10,000	10,400	10,000	...
Renewals and Replacements from Depreciation Fund.			Renewals and replacements from Depreciation Fund ...	631	13,000	13,000	18,000	18,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund ...	— 631	—13,000	— 13,000	—18,000	—18,000
			Total Government Printing and Stationery Office, Peshawar	1,30,102	1,31,600	1,32,200	1,21,679	57,200
			Jail Press, Peshawar					
Pay of Establishment.	2	2	Copy Writers—1 (Rs. 75—5—100 + Special pay Rs. 25) and 1 (Rs. 75).	1,952	2,000	2,000	2,100	1,050
			Deduct on account of emergency cut in pay ...	— 4	...	...	...	...
			Total Pay of Establishment ...	1,948	2,000	2,000	2,100	1,050
Contingencies ...			Repairs to plant and furniture ...		100	200	200	100
			Freight on plant, furniture and stationery ...	844	200	600	600	300
			Purchase of plant and furniture ...		...	...	...	...
			Other Supplies and Services ...		...	...	...	...
			Purchase of country stationery ...		2,600	2,300	2,500	1,250
			Contingencies	2,414	400	200	200	100
			Deduct—Lump cut for economy ...		...	...	—100	...
			Total Contingencies ...	3,258	3,300	3,300	3,400	1,7[illegible]
Cost of Convict Labour supplied to Jail Press, Peshawar.			Cost of convict labour	12,000	12,000	12,000	12,000	6,[illegible]
Provision for Depreciation Fund.			Provision for Depreciation Fund	1,075	1,000	1,200	1,100	550
Renewals and Replacements from Depreciation Fund			Renewals and replacements from Depreciation Fund ...	...	1,500	...	500	250
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund ...	...	—1,500	...	—500	—250
			Total Jail Press, Peshawar ...	18,281	18,300	18,500	18,600	9,350
			Total Government Presses ...	1,48,383	1,49,900	1,50,700	1,40,279	66,550

Grant No. 28

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 79—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME

Voted Rs. 22,94,000 ; *Charged Rs. 1,35,000*

Total Rs. 24,29,000

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.	Rs.
Works	A	2,24,682	21,00,000	22,07,299	16,95,273	4,82,135
Establishment Charges { *Charged*	B	*4,353*	*6,900*	*7,213*	*7,729*	...
Establishment Charges { Voted	B	57,293	1,21,655	1,05,067	1,44,534	71,242
Pensionary Charges ... { *Charged*	...	*993*	*700*	*700*	*700*	...
Pensionary Charges ... { Voted	...	3,638	300	13,142	17,411	...
Tools and Plant	...	3,815	10,000	58,054	56,272	17,058
Suspense	C	—18	15,000	40,000	48,500	30,000
Interest Charged to Capital (*Charged*)	...	*12,506*	*56,000*	*53,500*	*1,26,400*	...
Deduct English Cost of Stores and Establishment charges. { *Charged* ...	...	...	...	...	...	...
Deduct English Cost of Stores and Establishment charges. { Voted ...	...	—6,777	—17,70,160	—16,47,000	...	...
Charges in England	D	...	17,64,000	16,47,000	3,42,120	3,36,640
Loss or Gain by Exchange (Voted)	...	—36	...	...	—10,000	...
Rounding { *Charged* ...	...	...	*+500*	*—413*	*+171*	...
Rounding { Voted ...	...	...	+205	+438	—110	—75
Total ...	...	3,00,449	23,06,000	24,85,000	24,29,000	9,37,000
{ *Charged* ...	...	*17,852*	*65,000*	*61,000*	*1,35,000*	...
{ Voted ...	...	2,82,597	22,41,000	24,24,000	22,94,000	9,37,000

DETAILED ACCOUNT No. 58-A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS.

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
I —Grid System (Sub-Works)—	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Preliminary	3,278	7,000	9,910	3,514	934
(b) Land	1,104	34,000	38,516	13,880	230
(c) Civil works	1,29,858	10,000	2,07,937	64,714	2,44,600
Increased expenditure on account of :—					
(a) Lining the tunnel ...	...	...	...	35,000	...
(b) Retaining wall and guniting the cut in th; tunnel ...	...	...	...	45,000	...
(d) Gates, Penstock pipes and Valves	17,304	1,00,000	1,65,598	61,821	6,698
(e) Building (excluding quarters)	34,090	2,00,000	2,17,215	1,00,035	1,09,553
(f) Quarters	29,887	60,000	54,781	43,032	38,380
(g) Generating plant	...	2,00,000	2,47,871	82,617	610
(h) Electrical apparatus	529	5,00,000	6,17,997	2,19,202	17,879
(i) Transmission lines	...	5,27,000	5,62,339	4,05,461	12,200
(k) Mains	...	...	...	...	...
(l) Service Communications	...	...	...	...	...
(o) Telephone system	166	...	—166	...	...
(p) Miscellaneous	8,286	25,000	68,874	1,72,840	14,039
Contingencies	...	20,000	—891	...	...
Total I ...	2,24,502	16,83,000	21,89,981	12,47,116	4,45,123

DETAILED ACCOUNT No. 79-A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS—continued

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
II- Peshawar Distribution systems—					
(a) Preliminary		800	290	300	...
(b) Lands		2,400	...	500	...
(e) Building (excluding quarters)		8,000	...	2,750	...
(f) Quarters		6,800	...	1,700	...
(h) Electrical apparatus		12,610	...	13,475	4,49[illegible]
(k) Mains		37,500	...	57,056	15,000
(l) Service communications		16,739	...	3,550	...
(m) Meters		3,150	...	1,850	[illegible]
(n) Public lighting		...	...	...	...
(o) Telephone system		...	...	..	...
(p) Miscellaneous		2,750	...	3,194	500
Increased expenditure on account of taking over the local distribution of electrical energy in the Civil Area in Peshawar Cantonment from the M. E. S. to electrify it from the Malakand Hydro-Electric Scheme.		...	...	1,50,000	...
Total II ...		90,749	290	2,34,375	20,9[illegible]
III—Nowshera Distribution System—					
(a) Preliminary		800	524	...	...
(b) Land		1,500	...	2,100	...
(e) Building (excluding quarters)		7,500	...	6,000	2,000
(f) Quarters		3,400	...	1,700	...
(h) Electrical apparatus		20,520	...	21,455	5,000
(k) Mains		56,338	...	76,680	5,000
(l) Service communications		25,402	...	6,600	[illegible]
(m) Meters		5,080	...	3,700	[illegible]
(n) Public lighting		3,900	...	..	...
(o) Telephone system		...	...	...	...
(p) Miscellaneous		2,250	...	4,710	1,000
Total III ...		1,26,690	524	1,22,945	14,0[illegible]
IV—Mardan Distribution System—					
(a) Preliminary		800	...	...	...
(b) Land		1,200	104	1,200	...
(e) Building (excluding quarters)		3,000	...	3,000	...
(f) Quarters		3,400	...	...	...
(h) Electrical apparatus		8,740	...	35,175	...
(k) Mains		38,875	...	44,845	...
(l) Service communications		15,000	...	...	...
(m) Meters		3,000	...	...	...
(n) Public lighting		4,500	...	...	...
(o) Telephone system		...	...	...	...
(p) Miscellaneous		2,750	...	3,830	1,000
Total IV ...		81,265	104	88,050	1,000

DETAILED ACCOUNT NO. 79-A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS—concluded

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
V—Charsadda Distribution System—					
(a) Preliminary		800	168	56	...
(b) Land		1,500	...	300	...
(e) Building (excluding quarters) ...		3,750	...	...	...
(f) Quarters		4,250	...	...	...
(h) Electrical apparatus ...		9,635	...	...	...
(k) Mains		57,006	...	...	...
(l) Service communications ...		32,171	...	...	...
(m) Meters		6,434	...	...	...
(n) Public lighting ...		...	...	...	...
(o) Telephone system ...		..	...	...	...
(p) Miscellaneous		2,750	...	...	...
Contingencies		...	...	7	2,000
Total V ...		1,18,296	168	363	2,000
VI—Malakand Distribution System—					
(a) Preliminary	180	...	94	...	...
(b) Lands		...	...	...	...
(e) Building (excluding quarters) ...		...	...	300	...
(f) Quarters		...	...	...	...
(h) Electrical apparatus ...		...	7,326	...	−2,500
(k) Mains		...	8,592	...	2,000
(l) Service communications ...		...	...	...	...
(m) Meters		...	...	1,550	...
(n) Public lighting		...	...	...	...
(o) Telephone system ...		...	...	...	...
(p) Miscellaneous		...	220	574	220
Total VI ...	180	...	16,232	2,424	−280
Grand Total ...	2,24,682	21,00,000	22,07,299	16,95,273	4,82,135

DETAILED ACCOUNT NO. 79-B—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—ESTABLISHMENT CHARGES

Primary units of appropriation	Number 1936-37	Number 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
			Direction.					
Pay of Officers ...	1	1	Superintending Engineer (Rs. 1,750—100—2,150).		23,861		25,061	12,530
			Overseas pay		2,160		...	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		1,625		1,700	850
	...	1	Apprentice Electrical Engineer (Rs. 100—25—150).	20,518	...	29,758	1,525	760
	1	1	Operating and Maintenance Engineer ...		10,500		8,104	3,250
			Overseas pay		4,000		...	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		906		706	350
			Total Pay of Officers ...	20,518	43,052	29,758	37,096	17,740

DETAILED ACCOUNT No. 79-B—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—ESTABLISHMENT CHARGES—concluded.

Primary units of appropriation	Numbers 1936-37	Numbers 1937-38		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate 1937-38
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	6	5	Clerks		8,400		6,918	3,53[illegible]
	3	3	Draftsmen and Tracers	1,660	3,480	7,526	2,700	1,35[illegible]
			Trans-Frontier Allowance ...		...		150	7[illegible]
	5	6	Servants		960		1,128	56[illegible]
			Total Pay of Establishment ...	1,660	12,840	7,526	10,896	5,50[illegible]
Allowances and Honoraria.			Travelling Allowance		3,616	1,300	3,000	1,50[illegible]
			Other Allowances		384	228	444	222
			Total Allowances and Honoraria ...	5,404	4,000	1,528	3,444	1,72[illegible]
Contingencies ...			Contingencies		4,000	5,250	4,500	2,57[illegible]
			Total Direction ...	27,582	63,892	44,062	55,936	27,54[illegible]
			Executive.					
Pay of Officers ...	1	1	Executive Engineer (Rs. 625—50—1,350) ...		10,905		23,295	11,74[illegible]
			Overseas pay		4,000		...	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		932		747	37[illegible]
	4	5	Apprentice Electrical Engineers (Rs. 100—25—150).	13,047	6,108	23,468	7,200	3,6[illegible]
	1	1	Head Line Superintendent ...		4,800		3,600	1,80[illegible]
	...	1	Technical Assistant		...		3,600	1,80[illegible]
			Total Pay of Officers ...	13,047	26,745	23,468	38,442	19,5[illegible]
Pay of Establishment.	18	22	Clerks, Accountant and Surveyor, etc., and servants.	7,123	15,265	17,031	26,779	15,3[illegible]
Allowances and Honoraria.			Travelling Allowance ...	3,605	5,860	8,600	12,012	6,0[illegible]
			Other Allowances		275	58	...	...
			Total Allowances and Honoraria ...	3,605	6,135	8,658	12,012	6,0[illegible]
Contingencies ...			Contingencies	2,711	3,218	5,253	5,494	2,7[illegible]
			Total Executive	26,486	51,363	54,410	82,727	43,3[illegible]
Establishment charges payable to other Governments, Departments, etc.			Share of Direction charges (1-16th of Chief Engineer's Office and 1/8th of Superintending Engineer's Northern Circle Office) debitable to this head. — *Charged*	4,353	6,900	7,213	7,729	...
			— Voted ...	3,202	6,400	6,595	5,871	...
Establishment Suspense.			Suspense	23	...	...	...	...
			Grand Total of Establishment Charges ...	61,646	1,28,555	1,12,280	1,52,263	71,24[illegible]
			Charged ...	4,353	6,900	7,213	7,729	...
			Voted ...	57,293	1,21,655	1,05,067	1,44,534	71,24[illegible]

DETAILED ACCOUNT NO. 79-C—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—SUSPENSE

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
	STOCK.					
Charges ...	Charges	—18	15,000	40,000	48,500	30,000
Deduct credits (by transfer to works or stock).	Deduct credits (by transfer to works or stock) ...	...	...	...	...	...
	Total Stock ...	—18	15,000	40,000	48,500	30,000
	LONDON STORES.					
Charges ...	Charges in England	...	...	...	3,32,000	3,32,000
	Indian Charges	...	...	...	...	...
	Total ...	...	...	...	3,32,000	3,32,000
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock) ...	...	...	...	3,32,000	3,32,000
	Total London Stores ...	...	...	...	...	...
	OTHER SUSPENSE ACCOUNT.					
Charges ...	Charges	...	...	...	...	...
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock) ...	...	...	...	...	...
	Total Other Suspense Accounts ...	...	...	...	...	...
	Total surpense ...	—18	15,000	40,000	48,500	30,000

DETAILED ACCOUNT NO. 79-D—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—CHARGES IN ENGLAND

	CHARGES IN ENGLAND.					
	B—High Commissioner.					
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	...	...	...	...
	{ Voted ...	...	...	...	...	...
Sterling Overseas Pay.	Sterling Overseas Pay (Voted)	...	...	...	10,120	4,640
Stores for India ...	Stores for India (Voted)	...	...	...	3,32,000	3,32,000
	Total ...	...	...	...	3,42,120	3,36,640
	Charged ...	...	...	...	...	...
	Voted ...	...	...	...	3,42,120	3,36,640

CIVIL WORKS NOT CHARGED TO REVENUE.

Voted Rs. 2,31,000

Total Rs. 2,31,000

MAJOR HEAD : 81—CIVIL WORKS NOT CHARGED TO REVENUE

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province Public Works Department.

	Detailed Account No.	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Original Works—Buildings	81-A	...	...	...	2,20,000
Establishment	81-B	...	...	...	10,500
Rounding	...	...	...	...	+500
Total 81—Civil Works not charged to revenue ...	...	...	...	...	2,31,000

DETAILED ACCOUNT No. 81-A—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORKS—BUILDINGS.				
General Administration.	Construction of 15 bungalows for Officers at Peshawar...	...	...	...	2,20,000
	Total ...	...	...	...	2,20,000

DETAILED ACCOUNT No. 81-B—CIVIL WORKS NOT CHARGED TO REVENUE—ESTABLISHMENT.

Primary units of appropriation		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.
	ESTABLISHMENT				
Pay of Officers ...	Sub-Divisional Officer at Rs. 370 per mensem ...	...	...	...	4,070
	Total Pay of Officers ...	...	...	...	4,070
Pay of Establishment.	One Accountant (Rs. 160), one Sub Divisional Clerk (Rs. 66), two Subordinates (Rs. 80 each), one Estimator (Rs. 80) and one Peon (Rs. 14) for the temporary project Sub-Division.	...	...	...	4,580
	Total Pay of Establishment ...	...	...	...	4,580
Allowances and Honoraria.	Travelling and Other Allowances	...	...	...	950
	Total Allowances and Honoraria ...	...	...	...	950
Contingencies ...	Contingencies	...	...	...	900
	Total Establishment ...	...	...	...	10,500

Grant No. 30

DEPOSITS AND ADVANCES.

ADVANCES NOT BEARING INTEREST

Voted Rs. 60,000

Charged Rs. 1,86,000

Total Rs. 2,46,000

MAJOR HEAD :—ADVANCES REPAYABLE AND PERMANENT ADVANCES.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—					
Objection Book Advances (Voted)	...	...	...	60,000	30,000
Forest Advances (*Charged*)	...	...	...	*1,84,000*	*92,000*
Total Advances Repayable ...	...	...	...	2,44,000	1,22,000
Charged ...	...	...	...	*1,84,000*	*92,000*
Voted ...	...	...	...	60,000	30,000
PERMANENT ADVANCES—					
Permanent Advances Civil (*Charged*)	...	...	...	*2,000*	*1,000*
Total Advances not bearing Interest ...	...	...	...	2,46,000	1,23,000
Charged ...	...	...	...	*1,86,000*	*93,000*
Voted ...	...	...	...	60,000	30,000

Grant No. 31

LOANS AND ADVANCES

Total Voted Rs. 4,12,000

MAJOR HEAD :—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.					
Advances to Cultivators granted under—					
(1) Land Improvement Loans Act, 1883 ...	22,440	30,000	18,000	60,000	30,000
(2) Agriculturists Loans Act, 1884	57,000	1,00,000	94,000	1,00,000	50,000
(3) Act VIII of 1873	...	...	...	...	...
(4) Advances to Co-operative Societies under Act of 1912	2,000	...	...	...	...
Loans to Landholders and other Notabilities ...	25,000	...	...	...	...
Loans to Municipalities	...	3,75,000	...	1,00,000	...
Miscellaneous Loans and Advances	4,000	...	1,59,500	40,500	40,500
Total Loans to Municipalities, Port Funds, etc.	1,10,440	5,05,000	2,71,500	3,00,500	1,20,500
LOANS TO GOVERNMENT SERVANTS FOR—					
House-building	...	...	...	50,000	20,000
Purchase of Motor Cars	...	...	...	60,000	35,000
Other Conveyances	...	...	...	500	200
Passage Money	...	...	...	1,154	1,154
Total Loans to Government Servants ...	...	...	...	1,11,654	56,354
Rounding	...	...	+500	—154	+146
Grand Total ...	1,10,440	5,05,000	2,72,000	4,12,000	1,77,000

DEPOSITS, ADVANCES AND REMITTANCE HEADS

UNFUNDED DEBT—STATE PROVIDENT FUNDS

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
General Provident Fund	...	...	...	1,25,000	...
Contributory Provident Fund	...	...	...	...	...
Total ...	...	...	...	1,25,000	...

DEPOSITS BEARING INTEREST—A—RESERVE FUNDS.

FAMINE RELIEF FUND—RECEIPTS AND DISBURSEMENTS

Head of Department—Revenue and Divisional Commissioner

RECEIPTS					
Opening balance	30,833	41,500	41,527	52,400	...
Receipts, i. e. transfers from the head Famine Relief ...	10,000	10,000	10,000	10,000	...
Interest on the balance of the Fund	694	900	831	1,000	...
Rounding ...	...	...	+42	...	...
Total Receipts ...	41,527	52,400	52,400	63,400	...
DISBURSEMENTS					
Transfer to the Revenue Account— Transfer from the Fund for expenditure on Famine ...	...	...	...	...	...
Closing balance ...	41,527	52,400	52,400	63,400	...

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

DEPRECIATION RESERVE FUNDS—GOVERNMENT PRESSES—RECEIPTS AND DISBURSEMENTS

Head of Department { *Secretariat Press—Secretary, Development Departments*
Jail Press—InspectorGeneral of Prisons

HEADS							
Opening balance ...	Provincial Press ...		29,294	38,294	38,421	35,821	...
	Jail Press		11,156	12,256	12,231	13,431	...
		Total ...	40,450	50,550	50,652	49,252	...
Receipts ...	Provincial Press ...		9,758	10,000	10,400	10,000	...
	Jail Press		1,075	1,000	1,200	1,100	...
		Total ...	10,833	11,000	11,600	11,100	...
Total ...	Provincial Press ...		39,052	48,294	48,821	45,821	...
	Jail Press		12,231	13,256	13,431	14,531	...
		Total ...	51,283	61,550	62,252	60,352	...
Expenditure ...	Provincial Press ...		631	13,000	13,000	18,000	...
	Jail Press		...	1,500	...	500	...
		Total ...	631	14,500	13,000	18,500	...
Closing balance ...	Provincial Press ...		38,421	35,294	35,821	27,821	...
	Jail Press		12,231	11,756	13,431	14,031	...
		Total ...	50,652	47,050	49,252	41,852	...

GENERAL POLICE FUND (RECEIPTS AND DISBURSEMENTS).

Head of Department—Inspector General of Police.

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	...	...	...	24,000	...
Expenditure	...	...	...	24,000	...
Closing Balance	...	...	...	...	...

C—OTHER DEPOSIT ACCOUNTS

DEPOSITS OF LOCAL FUNDS

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
District Fund	...	...	...	14,03,000	...
Municipal Funds	...	...	...	10,92,000	...
Total ...	...	...	...	24,95,000	...

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	...	...	...	11,71,000	...
Personal Deposits	...	...	...	17,55,000	...
Deposits on account of Police Funds	...	...	...	1,20,000	...
Public Works Deposits	...	...	...	2,55,000	...
Deposit of fees received by Government servants on account of work done for private bodies	...	...	...	5,000	...
Other Civil Deposits	...	...	...	90,000	...
Total ...	...	...	...	33,96,000	...

OTHER ACCOUNTS

SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT

Head of Department —Secretary, Public Works Department

Heads of Account		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		92,291	1,41,391	1,76,285	1,47,285	...
Subventions from Central Road Development Account.	Ordinary Allotments ...	1,79,095	1,50,000	2,15,000	1,75,000	...
	Allotments from the Reserve ...	69,770	...	1,02,000	6,73,500	...
Total ...		3,41,156	2,91,391	4,93,285	9,95,785	...
Expenditure ...	Ordinary Allotments	95,101	2,50,000	2,44,000	3,22,000	...
	Allotments from the Reserve ...	69,770	...	1,02,000	6,73,500	...
Closing balance		1,76,285	41,391	1,47,285	285	...

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS

Head of Department —Secretary, Development Departments

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	...	...	2,22,497	1,39,941	...
Receipts :—					
Grants for the Co-operative Training and Education Scheme ...	4,156	...	4,200	4,200	...
Grants for Cottage and Small Scale Woollen Industry	...	...	...	19,660	...
Grants for other schemes	3,00,000	...	...	...	...
Total Receipts ...	3,04,156		4,200	23,860	...
Disbursements :—					
Co-operative Training and Education Scheme	500	...	4,200	4,200	...
Cottage and Small Scale Woollen Industry	...	...	...	19,660	...
Other Schemes	81,159	...	82,556	30,000	...
Total Disbursements ...	81,659	...	86,756	53,860	...
Closing Balance	2,22,497	...	1,39,941	1,09,941	...

DEPOSIT ACCOUNT OF GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH

Head of Department—Secretary, Development Departments.

Heads of Account		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance of grants made for	Marketing Scheme... ...	...	...	1,539	1,539	...
	Sugarcane Research Scheme ...	...	...	...	...	...
	Veterinary Disease Investigation Scheme	...	...	1,231	10	...
	Total ...	...	...	2,770	1,549	...
Receipts—Grants from the Imperial Council of Agricultural Research for	Marketing Scheme	10,000	...	10,000	10,000	...
	Sugarcane Research Scheme ...	...	...	...	7,400	...
	Veterinary Disease Investigation Scheme	5,400	...	6,600	8,200	...
	Total ...	15,400	...	16,600	25,600	...
	Total ...	15,400	...	19,370	27,149	...
Payments—Transfers to the Revenue Account to meet expenditure on	Marketing Scheme	8,461	...	10,000	10,000	...
	Sugarcane Research Scheme ...	...	...	...	7,400	...
	Veterinary Disease Investigation Scheme	4,169	...	7,821	8,200	...
	Total ...	12,630	...	17,821	25,600	...
Closing balance of grants made for	Marketing Scheme	1,539	...	1,539	1,539	...
	Sugarcane Research Scheme ...	...	...	...	...	...
	Veterinary Disease Investigation Scheme	1,231	...	10	10	...
	Total ...	2,770	...	1,549	1,549	...

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

Head of Department—Secretary, Development Departments.

Heads	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	...	...	...	10,000	...
Receipts — Grant from the Central Government	5,500	...	13,500	7,300	...
Total ...	5,500	...	13,500	17,300	...
Payments — Transfer to the Revenue Account to meet expenditure on the Handloom Weaving Institute.	5,500	...	3,500	17,300	...
Closing balance ...	...	...	10,000	...	...

ADVANCES FROM PROVINCIAL LOANS FUND.

REPAYMENTS

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Advances from Provincial Loans Fund	70,373	73,000	73,000	35,00,000	...

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Remittances into treasuries	...	...	...	2,65,000	...
Public Works cheques	...	...	...	33,83,000	...
Other remittances	...	...	...	53,000	...
Transfer etweenPublic Works Officers	...	...	...	1,33,000	...
Total ...	...	...	...	38,34,000	...

EXPENDITURE IN ENGLAND THROUGH THE SECRETARY OF STATE FOR INDIA

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.					
Grant No. 9					
18—Irrigation-					
Leave Salaries and Deputation Pay ... *Charged* ...	*13,928*	...	*11,040*	*7,560*	*4,240*
Leave Salaries and Deputation Pay ... Voted ...	...	...	...	...	...
Grant No. 11					
25—Gederal Administration—					
Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	*9,400*	*5,840*
Leave Salaries and Deputation Pay ... Voted ...	...	...	...	...	...
Other Charges (*charged*)	...	...	*2,680*	...	...
Grant No. 2					
27—Admiistration of Justice—					
Law charges in connection with appeals (voted) ...	2,329	7,200	2,400	2,400	1,200
Grant No. 13					
28—Jails and Convict Settlements—					
Leave Salaries and Deputation Pay ... *Charged* ...	*8,807*	...	...	...	...
Leave Salaries and Deputation Pay ... Voted ...	...	...	...	...	...
Grant No. 25					
55—Superannuation allowances and pensions (*charged*) ...	*21,638*	*32,000*	*31,320*	*36,000*	*18,000*
Total expenditure charged to revenue ...	46,702	39,200	47,440	55,360	29,280
Charged ...	*44,373*	*32,000*	*45,040*	*52,960*	*28,080*
Voted ...	2,329	7,200	2,400	2,400	1,200
EXPENDITURE NOT CHARGED TO REVENUE.					
Grant No. 8					
68—Construction of Irrigation Works—					
Leave Salaries (*charged*)	*4,150*	...	...	...	...
Total expenditure through the Secretary of State for India ...	50,852	39,200	47,440	55,360	29,280
Charged ...	*48,523*	*32,000*	*45,040*	*52,960*	*28,080*
Voted ...	2,329	7,200	2,400	2,400	1,200

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 4					
10—Forests—					
Leave salaries and Deputation pay ... Charged ...	...	8,240	8,880	4,360	4,360
Voted ...	...	...	...	...	...
Sterling Overseas Pay (*charged*)	3,997	6,960	7,640	7,320	3,800
Total ...	3,997	15,200	16,520	11,680	8,160
Charged ...	3,997	15,200	16,520	11,680	8,160
Voted ...	...	...	...	...	...
Grant No. 9					
18—Irrigation—Miscellaneous Expenditure and 50—Civil Works—					
Leave Salaries and Deputation Pay ... Charged ...	31,882	26,680	...	8,440	6,800
Voted ...	3,649	720	2,440	...	...
Sterling Overseas Pay (*charged*)	23,789	31,200	34,000	32,000	16,000
Stores for India (voted)	197	...	...	...	...
Total ...	59,517	58,600	36,440	40,440	22,800
Charged ...	55,671	57,880	34,000	40,440	22,800
Voted ...	3,846	720	2,440	...	...
Grant No. 11					
5—General Administration—					
Leave Salaries and Deputation Pay ... Charged ...	92,415	93,680	1,46,520	1,06,680	53,320
Voted ...	10,195	13,720	20,440	9,040	3,000
Sterling Overseas Pay (*charged*)	52,504	56,000	60,000	59,520	29,760
Local Government's share of the cost of the High Commissioner's Establishment (voted).	9,267	8,800	9,600	9,600	...
Stores ... ... Charged ...	...	...	...	7,840	7,840
Voted ...	...	...	...	...	...
Total ...	1,64,381	1,72,200	2,36,560	1,92,680	93,920
Charged ...	1,44,919	1,49,680	2,06,520	1,74,040	90,920
Voted ...	19,462	22,520	30,040	18,640	3,000
Grant No. 12					
27—Administration of Justice—					
Leave Salaries and Deputation Pay ... Charged ...	25,308	25,080	34,280	26,680	13,320
Voted ...	...	...	...	6,320	3,160
Sterling Overseas Pay (*charged*)	7,720	6,960	4,160	4,800	2,400
Total ...	33,028	32,040	38,440	37,800	18,880
Charged ...	33,028	32,040	38,440	31,480	15,720
Voted ...	...	...	...	6,320	3,160

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA.

Heads of Account		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13						
28—Jails and Convict Settlements—						
Leave Salaries and Deputation pay ...	*Charged* ...	267	...	1,720	...	...
	Voted ...	...	...	...	...	...
Sterling Overseas pay (*charged*) ...	...	2,675	4,800	4,800	4,800	2,400
	Total ...	2,942	4,800	6,520	4,800	2,400
	Charged ...	2,942	4,800	6,520	4,800	2,400
	Voted ...	...	...	...	...	...
Grant No. 14						
29—Police—						
Leave salaries and deputation pay ...	*Charged* ...	64,439	61,680	73,280	64,000	32,000
	Voted ...	3,456	...	560	...	...
Sterling overseas pay (*charged*) ...	...	45,545	44,000	32,000	37,200	18,600
Stores (voted)	...	...	...	...	...	...
	Total ...	1,13,440	1,05,680	1,05,840	1,01,200	50,600
	Charged ...	1,09,984	1,05,680	1,05,280	1,01,200	50,600
	Voted ...	3,456	...	560	...	...
Grant No. 15						
37—Education—						
Leave salaries and deputation pay ...	*Charged* ...	11,756	7,400	3,480	8,480	...
	Voted ...	917	...	1,320	3,800	1,760
Sterling overseas pay (*charged*) ...	...	743	2,160	2,160	2,160	1,080
Scholarships Allowances, etc. (voted) ...	...	...	...	...	...	...
	Total ...	13,416	9,560	6,960	14,440	2,840
	Charged ...	12,499	9,560	5,640	10,640	1,080
	Voted ...	917	...	1,320	3,800	1,760
Grant No. 16						
38—Medical—						
Leave salaries and Deputation pay ...	*Charged* ...	16,549	4,680	13,920	720	720
	Voted ...	2,109	1,400	760	800	400
Sterling Overseas pay (*charged*) ...	...	6,750	10,160	7,680	10,160	5,080
	Total ...	25,408	16,240	22,360	11,680	6,200
	Charged ...	23,299	14,840	21,600	10,880	5,800
	Voted ...	2,109	1,400	760	800	400
Grant No. 16						
39—Public Health—						
Leave salaries and deputation pay ...	*Charged* ...	...	...	...	...	...
	Voted ...	...	...	...	...	...
Sterling overseas pay (*charged*) ...	...	3,639	4,800	4,800	2,800	400
	Total ...	3,639	4,800	4,800	2,800	400
	Charged ...	3,639	4,800	4,800	2,800	400
	Voted ...	...	...	...	...	...

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account		Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate 1937-38	Six months' Estimate, 1937-38
		Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 17						
40—Agriculture—						
Leave Salaries and Deputation pay ...	*Charged* ...	*12,262*	...	*7,760*	...	...
	Voted ...	666	...	1,320	4,560	2,280
Sterling Overseas Pay (*charged*) ...	...	...	...	*1,800*	*880*	*880*
Total	...	12,928	...	10,880	5,440	3,160
Charged	...	*12,262*	...	*9,560*	*880*	*880*
Voted	...	666	...	1,320	4,560	2,280
Grant No. 25						
55—Superannuation allowances and pensions—						
Superannuation allowances and pensions...	*Charged* ...	*47,125*	*64,000*	*64,000*	*80,000*	*40,000*
	Voted	10,345	14,000	12,000	16,000	8,000
Total	...	57,470	78,000	76,000	96,000	48,000
Charged	...	*47,125*	*64,000*	*64,000*	*80,000*	*40,000*
Voted	...	10,345	14,000	12,000	16,000	8,000
Grant No. 22						
57—Miscellaneous—						
Leave Salaries and Deputation Pay ...	*Charged* ...	*1,548*	...	...	...	...
	Voted ...	...	...	...	...	...
Sterling Oveseas Pay (*charged*)	Special Commissions of Enquiry	...	...	...	800	800
	Others ...	...	...	...	...	...
Books and Periodicals (voted) ...	...	14	...	...	...	...
Total	...	1,562	...	...	800	800
Charged	...	*1,548*	...	...	*800*	*800*
Voted	...	14	...	...	...	...
Total expenditure charged to revenue ...	...	4,91,728	4,97,120	5,61,320	5,19,760	2,58,160
Charged	...	*4,50,913*	*4,58,480*	*5,12,880*	*4,69,640*	*2,39,560*
Voted	...	40,815	38,640	48,440	50,120	18,600
Expenditure not charged to revenue.						
Grant No. 8						
68—Construction of Irrigation Works—						
Sterling Overseas pay (*charged*) ...	...	*490*	...	...	...	...
Grant No. 28						
79—Hydro-Electric Scheme—Capital Expenditure—						
Leave Salaries and Deputation Pay (voted)	...	2,142	...	...	...	...
Sterling Overseas Pay (voted) ...	...	4,600	6,160	...	10,120	4,640
Stores (voted) ...	...	...	...	...	3,32,000	3,32,000
Total expenditure not charged to revenue	...	7,232	6,160	...	3,42,120	3,36,640
Charged	...	*490*	...	...	...	...
Voted	...	6,742	6,160	...	3,42,120	3,36,640
Rounding (*charged*)	...	...	*—480*	...	...	...
Grand Total	...	4,98,960	5,02,800	5,61,320	8,61,880	5,94,800
Charged	...	*4,51,403*	*4,58,000*	*5,12,880*	*4,69,640*	*2,39,560*
Voted	...	47,557	44,800	48,440	3,92,240	3,55,240

Government of the

North-West Frontier Province

Finance Department

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1937-38

(As presented to the Legislative Assembly)

**Printed by the Manager,
Government Stationery and Printing,
North-West Frontier Province,
Peshawar**

1937

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1937-38

NORTH-WEST FRONTIER

Detailed Estimates

General Abstract of Receipts

Figures are in thousands

Heads of account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS				
VII—Land Revenue (Gross)	23,96	22,36	23,65	23,07
Deduct—Revenue credited to Irrigation ...	−1,86	—1,80	—2,08	—1,82
Net Land Revenue	22,10	20,56	21,57	21,25
VIII—Provincial Excise	8,57	8,26	8,63	7,45
IX—Stamps	9,05	9,25	7,84	7,94
X—Forests	3,89	3,57	4,35	4,73
XI—Registration	69	66	68	70
XII—Receipts under Motor Vehicles Taxation Acts ...	82	60	80	1,70
XVII—Irrigation—Works for which Capital Accounts are kept—				
Direct Receipts	20,53	18,20	19,80	20,03
Indirect Credits (Land Revenue due to Irrigation) ...	1,86	1,80	208	1,82
Gross Amount	22,39	20,00	21,88	21,85
Deduct—Working Expenses	9,00	8,87	9,84	9,52
Net XVII—Irrigation Receipts	13,39	11,13	12,04	12,33
XVIII—Irrigation Works for which no Capital Accounts are kept.	...	48	1	1
XX—Interest	87	92	74	87
XXI—Administration of Justice	2,03	1,95	189	1,94
XXII—Jails and Convict Settlements ...	2,02	2,10	2,15	2,07
XXIII—Police	32	1,10	1,87	46
XXVI—Education	94	92	99	98
XXVII—Medical	96	87	118	52
XXVIII—Public Health	6	6	13	9
XXIX—Agriculture	69	98	76	1,45
XXX—Veterinary	6	5	5	8
XXXI—Co-operative Credit	7	7	12	12
XXXII—Industries	6	14	5	54
XXXIV—Broadcasting	2	...	3	...
XXXVI—Miscellaneous Departments ...	...	...	1	1
XXXIX—Civil Works	3,97	4,41	5,74	12,05
XLIV—Receipts-in-aid of Superannuation ...	20	21	20	21
XLV—Stationery and Printing	41	39	41	27
XLVI—Miscellaneous	142	1,38	1,70	1,92
XLIX—Grants-in-aid from Central Government ...	1,00,00	1,00,00	1,00,00	1,00,00
Revenue in England	...	...	...	...
Total Revenue carried over ...	1,72,61	1,70,06	1,73,94	1,79,69
Opening Balance of Revenue Account ...	15,75	10,27	13,86	7,61

PROVINCE GOVERNMENT

for the year 1937-38

and Expenditure

of rupees

Heads of account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE					
7—Land Revenue	3,55	3,52	3,56	3,49	1,74
8—Provincial Excise ...	77	85	82	85	35
9—Stamps	22	21	21	22	8
10—Forests	3,03	3,42	3,26	4,17	1,89
11—Registration	11	12	11	11	5
12—Charges on account of Motor Vehicles Taxation Act.	5	5	5	12	5
XVII—Irrigation—Working expenses ...	...	...	...	...	1,65
17—Interest on Works for which Capital Accounts are kept.	10,81	11,18	10,96	11,04	...
18—Other Revenue Expenditure financed from ordinary Revenue—					
A—Irrigation Works in charge of Public Works Officers.	1,37	2,56	1,51	1,48	16
Establishment Charges of the Public Works Department	...	...	...	...	5,87
A—Irrigation Works in charge of Civil Works Officers.	9	25	25	25	6
B—Navigation, Embankment and Drainage Works.	2,00	1,18	1,56	1,12	44
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...
22—Interest on Debt and other obligations	58	39	26	—10,89	...
23—Appropriation for Reduction or Avoidance of Debt.	70	73	73	...	...
25—General Administration ...	20,18	20,99	20,93	24,95	12,20
27—Administration of Justice ...	7,91	7,74	7,43	8,23	4,13
28—Jails and Convict Settlements ...	9,42	9,89	9,97	10,19	5,07
29—Police	32,10	32,05	32,43	34,56	18,43
36—Scientific Departments ...	6	6	6	6	3
37—Education	21,40	21,37	21,31	22,26	10,66
38—Medical	6,16	6,78	7,07	6,92	3,53
39—Public Health	1,28	1,33	1,38	1,40	68
40—Agriculture	2,17	2,26	2,48	2,83	1,24
41—Veterinary	1,29	1,42	1,41	1,57	70
42—Co-operative Credit ...	1,01	1,09	1,14	1,16	57
43—Industries	6	18	15	90	8
45—Broadcasting	16	40	30	25	12
47—Miscellaneous Departments ...	5	5	6	6	2
50—Civil Works ...	31,70	32,91	33,33	43,94	18,69
54—Famine Relief	10	10	10	10	...
55—Superannuation Allowances and Pensions.	6,88	7,85	7,44	9,28	4,47
55-A—Commutation of Pensions financed from Ordinary Revenues.	...	...	...	73	1,00
56—Stationery and Printing ...	2,35	2,45	2,55	2,43	1,26
57—Miscellaneous	1,54	1,32	1,28	1,53	39
63—Extraordinary Charges ...	2	...	...	...	...
Expenditure in England ...	5,38	5,36	6,09	...	...
Total Expenditure charged to Revenue carried over.	1,74,50	1,80,06	1,80,19	1,85,31	95,61
Closing balance of the Revenue Account ...	13,86	27	7,61	1,99	...

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,72,61	1,70,06	1,73,94	1,79,69
DEBT, DEPOSITS ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	..	...	60,00
UNFUNDED-DEBT				
State Provident Funds	...	...	...	380
DEPOSITS BEARING INTERESTS—				
A—Reserve Funds				
Famine Relief Fund	11	11	11	11
DEPOSITS NOT BEARING INTEREST—				
A—Sinking Funds				
Appropriation for reduction or avoidance of debt—Other Appropriations.	70	73	73	...
B—Reserve Funds				
Depreciation Reserve Funds—Government Presses ...	11	11	12	11
General Police Funds	...	...	...	24
C—Other Deposit Accounts				
Deposits of Local Funds—				
District Funds...	...	...	...	13,24
Municipal Funds...	...	...	...	10,93
Departmental and Judicial Deposits—				
Civil Deposits	...	...	...	34,22
Other Accounts	5,74	150	351	905
Advances not bearing interest				
Advances repayable	...	...	...	246
Permanent Advances	...	...	...	...
Suspense...	6	...	59	55
Total Deposits and Advances ...	6,72	245	506	1,34,71
Loans and Advances by Provincial Government ...	2,52	2,43	2,36	3,46
Advances from Provincial Loans Fund ...	17,66	34,52	35,00	...
Remittances within India	...	...	...	39,47
Total Debt Heads etc. ...	26,90	39,40	42,42	1,77,64
Total Revenue and receipts ...	1,99,51	2,09,46	2,16,36	3,5,733
Opening Balance ...	13,63	8,56	16,41	14,07
Grand Total ...	2,13,14	2,18,02	2,32,77	3,71,40

for the year 1937-38

Expenditure—concluded

of rupees

Heads of Account	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38	Six months' Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,74,50	1,80,06	1,80,19	1,85,31	95,61
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	13,51	3,67	4,34	57	18
79—Hydro-Electric Schemes	3,07	23,12	24,85	24,29	9,37
81—Civil Works not charged to Revenue ...	...	...	...	4,81	...
83—Payments of Commuted Value of Pensions ...	1,13	1,33	60	...	...
Total Capital Expenditure not charged to Revenue ...	17,71	28,12	29,79	29,67	9,55
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt	...	...	...	...	...
UNFUNDED DEBT					
State Provident Funds	...	...	...	125	...
DEPOSITS BEARING INTERESTS—					
A—Reserve Funds					
Famine Relief Fund	...	...	...	...	...
DEPOSITS NOT BEARING INTEREST—					
A—Sinking Funds					
Appropriation for reduction or avoidance of debt.—Other Appropriations.	...	...	...	...	...
B—Reserve Funds					
Depreciation Reserve Funds– Government Presses ...	1	15	13	19	...
General Police Funds	...	...	...	24	...
C—Other Deposit Accounts					
Deposits of Local Funds—					
District Funds	...	...	...	14,03	...
Municipal Funds...	...	...	...	10,92	...
Departmental and Judicial Deposits—					
Civil Deposits	...	...	...	33,96	...
Other Accounts	2,65	2,50	4,54	10,92	...
Advances not bearing interest					
Advances repayable	...	...	...	2,44	122
Permanent Advances	...	...	...	2	1
Suspense	6	...	60	57	...
Total Deposits and Advances ...	2,72	2,65	5,27	74,54	1,23
Loans and Advances by Provincial Government ...	1,10	5,05	2,72	4,12	1,77
Advances from Provincial Loans Fund ...	70	73	73	35,00	...
Remittances within India	...	...	...	38,34	...
Total Debt Heads, etc. ...	4,52	8,43	8,72	1,52,00	3,00
Total Expenditure ...	1,96,73	2,16,61	2,18,70	3,66,98	1,08,16
Closing Balance ...	16,41	141	1,407	4,42	...
Grand Total ...	2,13,14	2,18,02	2,32,77	3,71,40	...

PART A.

Memorandum on the Budget Estimates for 1937-38.

The following table indicates in thousands of rupees the summary of figures relating to the years, 1935-36, 1936-37 and 1937-38 :—

	Accounts 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
I—REVENUE ACCOUNT.				
Opening balance	15,75	10,27	13,85	7,61
Revenue including subvention ...	1,72,61	1,70,06	1,73,94	1,79,69
Expenditure charged to revenue ...	1,74,50	1,80,06	1,80,19	1,85,31
Revenue surplus or deficit ..	—1,89	—10,00	—6,25	—5,62
Closing balance	13,86	27	7,61	1,99
II—CAPITAL AND DEBT HEAD TRANSACTIONS				
Opening Balance	—2,12	—1,71	2,55	6,46
Receipts	9,24	4,88	7,42	1,77,64
Advances from the provincial Loans fund ...	17,66	34,52	35,00	...
Disbursements	22,23	36,55	38,51	1,81,67
Closing balance	2,55	1,14	6,46	2,43
Total balances in accounts I and II ...				
Opening balance	13,63	8,56	16,41	14,07
Closing balance	16,41	1,41	14 07	4,42

ACCOUNTS, 1935-36.

REVENUE ACCOUNT.

2. At the time of framing the Budget Estimate for 1935-36 it was estimated that the year would close with a balance of Rs. 10,27,000. Actually, however, it closed with a balance of Rs. 13,86,000. This improvement of Rs. 3,59,000 was achieved to the extent of Rs. 2,26,000 under Receipts and Rs. 1,33,000 by savings in Expenditure. The improvement in Receipts occurred under Land Revenue (39,000) and Irrigation (1,05,000) owing to better collections ; and under Civil Works (71,000) owing to larger transfers from the Road Development Fund (35,000), and recoveries of expenditure (33,000). The savings in expenditure were mainly under the head Irrigation due to smaller expenditure on irrigation works.

CAPITAL AND DEBT HEAD TRANSACTIONS.

3. The Revised Estimate for the year 1935-36 was for Rs. 23,19,000 whereas the actual receipts during that year amounted to Rs. 26,90,000, i.e. an improvement of Rs. 3,71,000. The actual expenditure amounted to Rs. 22,23,000 as against the Revised Estimate of Rs. 22,78,000, i.e. a decrease of Rs. 55,000. The increase in receipts was due mainly to the grant of Rs. 3,25,000 by

the Government of India for the economic development and improvement of rural areas (3,04,000), and for the handloom industrial scheme (6,000) , and by the Imperial Council of Agricultural Research for Agricultural Research Schemes (15,000).

The decrease in expenditure was mainly due to the following variations :—

Capital expenditure on the Malakand Hydro-Electric and Paharpur Canal Schemes, and payment of commuted value of pensions ...	−1,75,000	
Deposits and Advances ...	1,43,000	due to expenditure incurred from the grant made by the Government of India for the economic development of rural areas, and the handloom industrial schemes.

REVISED ESTIMATE, 1936-37.

REVENUE ACCOUNT.

4. In the Budget Estimate for 1936-37 Receipts were anticipated at Rs. 1,70,06,000 and Expenditure at Rs. 1,80,06,000 with a deficit of Rs. 10,00,000. In the Revised Estimate it is anticipated that Receipts during the year will amount to Rs. 1,73,94,000 and Expenditure to Rs. 1,80,19,000. The closing balance at the end of the year is therefore expected to amount to Rs. 7,61,000 and not Rs. 27,000 as was anticipated at the time of framing the budget, a reference is invited in this connection to the statement in paragraph 1. This improvement is due to :—

(1) The year having opened with a balance of Rs. 13,86,000 instead of Rs. 10,27,000 as was anticipated at the time of framing the budget, i.e. an improvement of Rs. 3,59,000 which is explained in paragraph 2 ante.

(2) Receipts having improved by Rs. 3,88,000, under the following heads :—

	Rs.	
Land Revenue ...	1,01,000	due to better collections.
Excise ...	37,000	owing to preventive measures taken against smuggling, and increase in the rate of duty on country spirits supplied to troops from Rs. 6-4-0 to Rs. 10 per gallon.
Forests ...	78,000	due to sale of snow damaged fir trees and exploitation of shisham trees on the Lower Swat Canal.
Irrigation ...	91,000	collection of arrears.
Police ...	77,000	transfers from the Police Clothing and Equipment Funds to cover the cost of certain Police buildings at Mardan and Hangu.
Civil Works ...	1,33,000	mainly owing to larger transfers from the Road Development Fund.

These improvements were partially counterbalanced by a decrease under Stamps (– 1,41,000) due mainly to decrease in litigation and economic depression (94,000). The balance of the decrease was nominal, as it was due to the transfer of receipts on account of Motor Vehicles to a new head XII—Receipts under Motor Vehicles Acts (20,000), and of Arms License Fees to the head XLVI—Miscellaneous (31,000).

CAPITAL AND DEBT HEAD TRANSACTIONS.

5. The Receipts and Disbursements in the Revised Estimate for 1936-37 have been placed at Rs. 42,42,000 and Rs. 38,51,000 respectively as against the budget estimate of Rs. 39,40,000 and Rs. 36,55,000 respectively. The increase in Receipts was due to a larger subvention from the Road Development Fund (1,67,000) than was originally estimated, and to grants by the Government of India and the Imperial Council of Agricultural Research for the economic development of rural areas, handloom industry and agricultural research scheme (34,000). In addition a loan of Rs. 35,00,000 was raised for the Malakand Hydro-Electric and Paharpur Perennial Canal schemes against a provision of Rs. 34,52,000 in the Budget Estimate for 1936-37.

6. The expenditure under Capital and Debt heads is in excess by Rs. 1,96,000 over the original budget. This increase occurred to the extent of Rs. 1,67,000 on Capital works partly counterbalanced by smaller expenditure on commutation of pensions. The balance of the increase was the result of the following variations :—

		Rs.
Due to more expenditure on the marginally-noted works financed from the Road Development Fund ...		96,000

Adozai, Nagoman, Gulabad and Jalala Bridges, and road from Rustam to Buner Border.

		Rs.
Expenditure on the following schemes financed from the grants given by the Government of India and the Imperial Council of Agricultural Research :— ...	Rs.	1,08,000
(i) Co-operative training and education scheme ...	4,000	
(ii) Marketing scheme ...	10,000	
(iii) Veterinary Disease Investigation Scheme ...	8,000	
(iv) Economic development and improvement of rural areas ...	82,000	
(v) Handloom Weaving Institute...	4,000	
Suspense ...	60,000	
Decrease under the head Loans and Advances by Provincial Government due to the fact that the Bannu and Haripur Municipal Committee did not take loans for their water-supply schemes (1,75,000), and the full amount of loan sanctioned for the sufferers of Abbottabad fire was also not taken (40,000), and less loans granted to cultivators (18,000) ...		– 2,33,000

BUDGET ESTIMATE, 1937-38.

REVENUE ACCOUNT.

7. In the revenue account of the Budget Estimate for 1937-38 receipts and expenditure have been estimated at Rs. 1,79,69,000 and Rs. 1,85,31,000 respectively and disclose a deficit of Rs. 5,62,000. This will reduce the opening balance of Rs. 7,61,000 to Rs. 1,99,000 at the end of the year.

8. As compared with the Revised Estimate for 1936-37 receipts show an improvement of Rs. 5,75,000 and expenditure an excess of Rs. 5,12,000. The improvement in receipts is the result of the following important variations :—

	Rs.	
Excise ...	−1,18,000	due to the decision to adjust recovery on account of still-head duty on the basis of calendar year instead of financial year. This means that during 1937-38 the recoveries of only three quarters and not of the full year will be adjusted.
Forests ...	38,000	owing to larger income from shisham trees and increase in the quota of resin to be supplied to the Jallo factory.
Receipts under Motor Vehicles Taxation Act...	90,000	due to the introduction of the North-West Frontier Province Motor Vehicles Taxation Act.
Police ...	−1,41,000	due to the revised estimate containing a provision of Rs. 1,77,000 on account of transfers from the Police Clothing and Equipment Funds.
Medical ...	−66,000	due to a change in accounting procedure whereby recoveries from Local Bodies formerly credited to this head will now be adjusted by deduction from expenditure.
Agriculture ...	69,000	expansion of the activities of the Department, chiefly those noted below :— (i) Departmental marketing, drying and preservation of fruit. (ii) Distribution of seed. (iii) Sugarcane Research Scheme and the marketing scheme. (iv) Manufacture of manure.
Industries ...	49,000	mainly on account of grants from the Government of India to meet the cost of installation of a callendering machine and opening of the Woollen Weaving Institute.
Civil Works ...	6,31,000	larger transfers from the Road Development Fund to meet the cost of Adozai, Gulabad, Jalala, and Nagoman Bridges.

9. The estimated expenditure for 1937-38 is Rs. 1,85,31,000, i.e. an increase of Rs. 5,12,000 over the Revised Estimate for 1936-37, although there is a saving of Rs. 11,15,000 in interest charges owing to the cancellation of our pre-autonomy debt. There is thus an actual increase of about Rs. 16,27,000 in expenditure over the Revised Estimate for 1936-37. This increase occurs to the

extent of Rs. 10,61,000 under Civil Works which is due partly to larger expenditure on roads and bridges financed from the Road Development Fund (Rs. 6,50,000) and certain new works shown in the Appendix to this Memorandum, and the construction of a Council Hall for which a provision of Rs. 2,36,000 has been made against Rs. 50,000 provided in the Revised Estimate for 1936-37. The remainig increase of Rs. 5,66,000 is spread over various heads of expenditure and is mainly due to the introduction of Provincial Autonomy (Rs. 78,000) the separation of the Executive from Judicial Branch of the Provincial Civil Service (Rs. 74,000), the formation of the Mardan District (Rs. 69,000) and new expenditure.

10. The details of the items of new expenditure included in the Budget Estimate for 1937-38 are shown in the Appendix to this Memorandum. The total amount shown therein amounts to Rs. 7,81,562. Excluding expenditure on Irrigation Works (Rs. 30,000) and Civil Works (Rs. 3,21,400) the balance is Rs. 4,30,162. Items 6, 7, 8, 13, 15, 16, 17, 18, 23, 24, 26, 27, 28, 31, 36, 37, 38, 61, 65, 68, 71, 73, 74, and 83 amounting to Rs. 2,16,998 were sanctioned during 1936-37 and a provision of Rs. 1,72,864 on their account was made in the revised estimate for that year. Items 2, 3, 28 (a), 39, 49, 60 and 67 amounting to Rs. 68, 846 relate to the Mardan District, and a sum of Rs. 10,942 on this account was also provided in the Revised Estimate for 1936-37. Item No. 66 amounting to Rs. 10,102 is to be met by a corresponding reduction in expenditure or contributions by Local Bodies. If all the above items are excluded the real increase over the Revised Estimate for 1936-37 is Rs. 2,36,254.

CAPITAL AND DEBT HEAD TRANSACTIONS.

11. Receipts and Disbursements under Capital and Debt Head are estimated at Rs. 1,77,64,000 and Rs. 1,81,67,000 respectively, as against the revised estimate of Rs. 42,42,000 and Rs. 38,51,000 respectively.

12. The receipts show an increase of Rs. 1,35,22,000 over the figures in the Revised Estimate for 1936-37. This increase is mainly due to the fact that transactions connected with the following heads, which prior to 1st April 1937 were accounted for in the books of the Central Government, have with the introduction of Provincial Autonomy, been transferred to the Provincial Government :—

		Rs.
State Provident Funds	...	3,80,000
General Police Fund	...	24,000
Deposits of Local Funds	...	24,17,000
Departmental and Judicial Deposits—Civil Deposits	...	34,22,000
Advances not bearing interest—advances repayable	...	2,46,000
Advances to Government servants	...	74,000
Remittances	...	39,47,000
Total	...	1,05,10,000

The rest of the increase is accounted for as under :—

	Rs.
(1) A loan of Rs. 60 lakhs is proposed to be floated during 1937-38 as against Rs. 35 lakhs provided in the Revised Estimate for 1936-37 ...	25,00,000
(2) More receipts from the Road Development Fund ...	5,32,000
(3) Increased grants from the Government of India for economic development of rural areas and industrial schemes ...	22,000
(4) Larger recoveries on account of loans made by the Provincial Government	36,000

Partly counterbalanced by the fact that the provision of Rs. 73,000 hitherto made towards the repayment of the loan due to the Government of India on account of outstanding balances in the Provincial Loan Account on 18th April 1932 has been omitted from the Budget Estimate for 1937-38 because of the cancellation of the debt in question.

13. The expenditure of Rs. 1,81,67,000 provided for in the Budget Estimate for 1937-38 is made up of the following items :—

	Rs.
Capital Expenditure—	
68—Capital Irrigation expenditure ...	57,000
79—Malakand Hydro-Electric Scheme...	24,29,000
81—Civil Works not charged to Revenue as detailed in the Memorandum ...	4,81,000
Debt and Deposit Heads—	
State Provident Funds ...	1,25,000
Depreciation Fund ...	19,000
General Police Fund ...	24,000
Deposits of Local Funds ...	24,95,000
Civil Deposits ...	33,96,000
Expenditure financed from the Road Development Fund. This will be spent mainly on the construction of the Adozai, the Gulabad, the Jalala and the Nagoman Bridges, and on a road from Rustam to the Buner Border over the Ambela Pass ...	9,96,000
Grants made by the Government of India for the economic development of rural areas and industrial schemes ...	96,000
Advances not bearing interest—advances repayable ...	2,46,000
Suspense ...	57,000
Loans and Advances by Provincial Government ...	4,12,000
Advances from the Provincial Loans Fund	35,00,000
Remittances ...	38,34,000
Total ...	1,81,67,000

14. With the introduction of Provincial Autonomy all balances outstanding on the 1st April 1937 out of the loans obtained by the Local Government through the Provincial Loans Fund prior to the

1st April 1936 have been remitted by the Government of India. On the other hand, all rights and liabilities in respect of all debt and deposit transactions of a local nature, such as deposits of local funds, criminal and judicial deposits, etc., and all liabilities of the various Provident Funds have been transferred from the Governor-General in-Council to the Governor, North-West Frontier Province, with effect from the 1st April 1937. The details of the loans written off and the liabilities transferred are as follows :—

	Rs.
1. Loans written off—	
(a) Outstanding balance on the 1st April 1937 out of the sum of Rs. 34,46,889 representing the outstanding balance on 18th April 1932 in the Provincial Loans Account which was treated as a loan to the Local Government in the reforms of 1932 ...	31,01,355
(b) Irrigation capital expenditure incurred in this Province by the Government of India upto the 31st March 1932 which was treated as a loan to the Local Government in the reforms of 1932 and which was not repayable but a fixed amount of interest was paid thereon ...	2,86,73,911
(c) Loans taken for the Paharpur Perennial Canal Scheme ...	17,29,000
(d) Loans taken for the Malakand Hydro-Electric Scheme ...	6,08,000
Total ...	3,41,12,266

	Rs.
2. Liabilities transferred—	
Credits—	
General Provident and Contributory Funds ...	14,07,161
Deposits of District and Municipal Funds ...	7,25,269
Civil Deposits ...	11,21,057
Total Credits ...	32,53,487

	Rs.
Debits—	
Advances repayable ...	39,384
Permanent Advances ...	53,660
Departmental Accounts—Public Works cash Balances ...	10,061
Loans and Advances by Provincial Governments—Loans to Government servants for House building and purchase of motors, etc. ...	1,34,131
Total Debits ...	2,37,236
Net liabilities transferred to the North-West Frontier Province Government ...	30,16,251

15. The net liabilities of Rs. 30,16,251 have been made good by the Government of India by allowing a sum of Rs. 21,16,251 as a set off against the write off of the loans of Rs. 3,41,12,266, and

by allotting this Government a sum of Rs. 9,00,000 to provide for its (a) minimum balance in the Bank (Rs. 5,00,000) and (b) its normal balance in treasuries (Rs. 4,00,000).

16. Until the 31st March 1937 the Central Government acted as the Bankers of all Local Governments and were responsible for seeing that the treasuries were in funds to the extent necessary to enable the administration to be carried on. With the advent, however, of Provincial Autonomy this duty has fallen on the Provincial Governments who are required to maintain their own balances partly in the form of cash in treasuries and partly in the form of credit with the Reserve Bank. The normal treasury balance of the North-West Frontier Province has been estimated at Rs. 3,10,000 while the minimum balance in the Reserve Bank has been fixed at Rs. 5,00,000. Funds for this purpose to the extent of Rs. 9 lakhs have been provided by the Government of India as mentioned in paragraph 15. The normal treasury balance (Rs. 3,10,000) and the minimum bank balance (Rs. 5,00,000) are not really usable resources of the Government as they represent minima below which our resources may not fall. Should these balances fall below the limits this Government will have to make arrangements to provide themselves with funds by raising loans. The Government of India will, however, provide during 1937-38 free of charge such ways and means advances as may be necessary on the revenue account, but will charge interest on such advances on the capital account.

17. Adjustments on account of the above transactions which have to be made in the accounts for 1936-37 have not been taken into account in the Revised Estimate for 1936-37 as the exact heads under which they are to be shown are not definitely known as yet. The sum of Rs. 9,00,000 on account of balances in the treasuries and bank has however not been included in the opening balance of 1937-38, because it is not an usable balance.

E. E. C. PRICE,

Secretary to Government,

North-West Frontier Province,

Finance Department.

Dated the 1st September 1937.

PART B.

Detailed Memoranda Explanatory of the Estimates of Revenue and Demands for Grants contained in the detailed Estimates.

ESTIMATES OF REVENUE.

VII—Land Revenue.

		Rs.
Actuals, 1932-33	...	18,57,631
Actuals, 1933-34	...	21,29,954
Actuals, 1934-35	...	19,80,523
Actuals, 1935-36	...	22,10,248
Budget Estimate, 1936-37	...	20,56,000
Revised Estmate, 1936-37	...	21,57,000
Budget Estimate, 1937-38	...	21,25,000

This head consists of the following main sub-heads :—

(1) Ordinary Revenue.

(2) Miscellaneous.

Ordinary Revenue is sub-divided into Fixed and Fluctuating Collections. The fluctuating collections are realized mainly in the Dera Ismail Khan District.

The sub head " Miscellaneous " includes the following main items of receipts :—

(1) Mutation Fees.

(2) Revenue Record Room Receipts.

(3) Tirni or grazing dues.

The details of the figures are given below :—

—	Actuals 1932-33	Actuals, 1933-34	Actuals, 1934-35	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue ...	18,45,829	21,19,304	19,39,142	21,85,442	20,50,600	21,76,000	21,27,000
Miscellaneous ..	2,01,299	2,01,052	2,19.007	2,17,245	1,93,400	1,94,734	1,86.800
Total ...	20,47,128	23,20,366	21,58,149	24,02,687	22,44,000	23,70,734	23,13,800
Deduct—							
(1) Refunds ...	—13,981	—9,772	—8,215	—7,085	—8,000	— 5,731	—6,800
(2) Portion of land revenue due to Irrigation which is transferred to head "XIII—Irrigation".	—1,75,516	—1,80,640	—1,69,411	—1,85,354	—1,80,000	—2,08,000	—1,82,000
Net land revenue ...	18,57,631	21,29,954	19,80,523	22,10,248	20,56,000	21,57,000	21,25,000

The increases in the Revised Estimate for 1936-37 and the Budget Estimate for 1937-38 as compared with the original Budget

Estimate for 1936-37 were mainly due to better realization of land revenue.

The following table shows the figures of demand, collections, remissions and balances of Ordinary Revenue for the years 1935-36, 1936-37, and 1937-38 :—

	1935-36.	1936-37.	1937-38.
	Rs.	Rs.	Rs.
Opening Balance ...	6,00,229	5,65,767	5,04,500
Demand ...	22,00,130	21,74,733	21,84,500
Total ...	28,00,359	27,40,500	26,89,000
Collections ...	21,85,442	21,76,000	21,27,000
Remissions ...	49,150	60,000	1,53,000
Total ...	22,34,592	22,36,000	22,80,000
Closing Balance ...	5,65,767	5,04,500	4,09,000

VIII—Provincial Excise.

	Rs.
Actuals, 1932-33 ...	9,35,447
Actuals, 1933-34 ...	8,08,724
Actuals, 1934-35 ...	9,03,519
Actuals, 1935-36 ...	8,56,563
Budget Estimate, 1936-37 ...	8,26,000
Revised Estimate, 1936-37 ...	8,63,000
Budget Estimate, 1937-38 ...	7,45,000

The revenue under this head is derived from license fees paid by whole-sale and retail shops dealing in various excisable articles, still-head duty on liquor recovered from the Punjab and United Provinces Governments, sale proceeds of opium including the gain on its sale, import duty on charas, and miscellaneous fees, fines and forfeitures.

Of these sources of revenue, the still-head duty on liquor is by far the largest item. There is no distillery in this Province. Liquor and country spirits are distilled in the Punjab and the United Provinces from where they are imported for consumption in this Province. The excise duty is collected by the Province of manufacture, but in accordance with the generally accepted principle that excise duty should be credited to the Province of consumption and not the Province of production, the duty in respect of the quantities imported by the North-West Frontier Province is credited by those Governments to this Province through the exchange accounts. The credits due to this Government are adjusted quarterly. When the North-West Frontier Province was made a Governor's Province in 1932, recoveries from the Punjab Government in respect of two quarters (about Rs. 2 lakhs) were in arrear. These arrears were recovered partly in 1932-33 and partly in 1934-35 and this accounts for the comparatively large revenue during those two years.

As compared with the sanctioned estimate for 1936-37, the increase in the Revised Estimate for that year was due to preventive measures taken against illicit trade, enhancement of the rate of duty on country spirits supplied to troops from Rs. 6-4-0 to Rs. 10 per L. P. Gallon, and improved sales of charas with consequent increase

of duty owing to the prohibition imposed by the Chinese Authorities over the export of charas from Central Asia.

The large decrease in the Budget Estimate for 1937-38 is due to the fact that under the New Constitution the accounts will be closed much earlier than at present and it has been decided that for the purpose of adjusting recoveries on account of still-head duty from the Punjab and United Provinces Governments the calendar year (January to December) and not the financial year should be adopted. As a result of this decision recoveries in respect of three quarters only will be adjusted in the accounts for 1937-38 instead of the usual four quarters.

IX—Stamps.

		Rs.
Actuals, 1932-33	...	10,10,713
Actuals, 1933-34	...	9,52,970
Actuals, 1934-35	...	9,03,905
Actuals, 1935-36	...	9,05,024
Budget Estimate, 1936-37	...	9,25,000
Revised Estimate, 1936-37	...	7,84,000
Budget Estimate, 1937-38	...	7,94,000

The income under this head is derived from the sale of stamps and is classified separately under Non-Judicial and Judicial Stamps.

The decrease of Rs. 1,41,000 in the revised estimate for 1936-37 as compared with the budget was due to the following causes :—

(1) Decrease in litigation and economic depression prevailing in the Province which led to a falling off of Rs. 94,000, viz., Rs. 23,000 under Non-Judicial and Rs. 71,000 under Judicial.

(2) Transfer of larger receipts on account of motor vehicles to the head "XII—Receipts under Motor Vehicles Taxation Acts" than was originally anticipated (Rs. 20,000).

(3) Transfer of the Arms License Fees paid in stamps to the head "XLVI—Miscellaneous" with effect from the 1st April 1936 (Rs. 31,000). Formerly these receipts were accounted for under this head, viz., IX—Stamps. The increase of Rs. 10,000 in the estimate for 1937-38 over the revised estimate for 1936-37 is anticipated under "Other Non-Judicial Stamps".

X—Forests.

		Rs.
Actuals, 1932-33	...	7,39,710
Actuals, 1933-34	...	4,35,258
Actuals, 1934-35	...	2,74,181
Actuals, 1935-36	...	3,89,433
Budget Estimate, 1936-37	...	3,57,000
Revised Estimate, 1936-37	...	4,35,000
Budget Estimate, 1937-38	...	4,73,000

Income from the sale-proceeds of forest produce such as timber, firewood, charcoal, resin, grass, etc., import duty on timber imported from across the border, and receipts from the exploitation of shisham trees growing on the Lower Swat Canal are credited under this head.

The sudden drop in income in 1933-34 was due to the introduction of the system of selling standing trees in place of departmental exploitation. The decrease in income was only nominal as there occurred a corresponding reduction in expenditure as well.

As compared with the original budget for 1936-37, the Revised Estimate for that year shows a large increase of Rs. 78,000 which is due to several causes, chief amongst which are (1) large sales of snow-damaged fir trees in Kaghan not anticipated, (2) better rates, (3) transfer of the work regarding extraction of shisham timber from the trees growing on the banks of the Lower Swat Canal from the Agricultural to the Forest Department and (4) larger imports of timber with resultant increase in the amount of duty realized.

The further increase in the Budget Estimate for 1937-38 is due partly to larger income anticipated from more shisham trees being sold, and partly to an increase in the quota of the resin to be supplied by this Province to the Jallo Resin and Turpentine Factory, Lahore, owing to a recent improvement in the market.

XI—Registration.

		Rs.
Actuals, 1932-33	...	71,698
Actuals, 1933-34	...	69,906
Actuals, 1934-35	...	66,203
Actuals, 1935-36	...	69,404
Budget Estimate, 1936-37	...	66,000
Revised Estimate, 1936-37	...	68,000
Budget Estimate, 1937-38	...	70,000

Fees for the registration of documents, for copies of registered documents and for the search of registration records are the main sources of income under this head. The variations in figures are small and do not call for explanation.

XII—Receipts under Motor Vehicles Taxation Acts.

		Rs.
Actuals, 1935-36	...	82,387
Budget Estimate, 1936-37	...	60,000
Revised Estimate, 1936-37	...	80,000
Budget Estimate, 1937-38	...	1,70,000

The receipts from the following sources are credited under this head :—

(1) Receipts on account of fees realized from the registration of motor vehicles.

(2) Taxes paid under the North-West Frontier Province Motor Vehicles Taxation Act, 1937.

The increase in the Revised Estimate as compared with the sanctioned budget was based on the actuals for 1935-36 and was due to large receipts realized from the registration of motor vehicles, than

originally anticipated. The further increase of Rs. 90,000 in 1937-38 is due to the introduction of the North-West Frontier Province Motor Vehicles Taxation Act, 1937.

XVII—Irrigation Receipts.

		Rs.
Actuals, 1932-33	...	16,19,113
Actuals, 1933-34	...	20,19,954
Actuals, 1934-35	...	20,20,102
Actuals, 1935-36	...	22,38,989
Budget Estimate, 1936-37	...	20,00,000
Revised Estimate, 1936-37	...	21,88,000
Budget Estimate, 1937-38	...	21,85,000

Water rates on land irrigated by the Upper and Lower Swat, Kabul River, and Paharpur Canals, and receipts on account of leases and water mills, and rents on the irrigation buildings are credited under this head. These items constitute the direct receipts of the Irrigation Department. In addition to these receipts, this head receives an indirect credit from "VII—Land Revenue" on account of the amount of Land Revenue which can be directly attributed to the existence of canals. The figures of direct receipts and the portion of land revenue due to irrigation transferred to this head from "Land Revenue" are tabulated below :—

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Direct Receipts	20,53,635	18,20,000	19,80,000	20,03,000
Indirect Credits (portion of Land Revenue due to Irrigation).	1,85,354	1,80,000	2,08,000	1,82,000
Total ...	22,38,989	20,00,000	21,88,000	21,85,000

Direct Receipts.—The increase of Rs. 1,60,000 in the Revised Estimate for 1936-37 was due partly to increased receipts under "Other items" (Rs. 51,000) and partly to more arrears having been collected than was originally anticipated and to the transfer of receipts on the Paharpur Canal from the head "XVIII—Irrigation" to this head vide note under that head.

In the estimate for 1937-38 provision has been made for an increase of Rs. 88,000 on account of receipts from the Paharpur Canal owing to the completion of the Paharpur Perennial Canal Scheme. This increase, however, is not evident in comparison with the Revised Estimates of 1936-37 as it has been counterbalanced by the abnormal arrears collected in 1936-37 and by the falling off in the anticipated receipts from "Other Items" in 1937-38.

The following table shows the figures of demand, collections, remissions, etc., of irrigation receipts for the years 1935-36, 1936-37 and 1937-38 :—

	1935-36.	1936-37.	1937-38.
	Rs.	Rs.	Rs.
(1) Balance at the beginning of the year ...	6,73,000	5,41,000	6,30,000
(2) Demand during the year ...	17,36,000	18,45,000	18,30,000
Total ...	24,09,000	23,86,000	24,60,000
(3) Collections ...	18,42,000	17,32,000	17,70,000
(4) Remissions ...	26,000	24,000	64,000
Total ...	18,68,000	17,56,000	18,34,000
Balance at the close of the year ...	5,41,000	6,30,000	6,26,000

WORKING EXPENSES.

	Works and other charges excluding Establishment and Pensionary Charges	Establishment and Pensionary Charges (Pro-Rata) and Revenue Establishment purely chargeable to this head	Total
	Rs.	Rs.	Rs.
Actuals, 1932-33	2,74,526	4,70,415	7,44,941
Actuals, 1933-34	4,15,836	5,08,636	9,24,472
Actuals, 1934-35	3,50,149	5,58,755	9,08,904
Actuals, 1935-36	3,11,357	5,88,421	8,99,778
Budget Estimate, 1936-37 ...	3,11,000	5,76,031	8,87,031
Revised Estimate, 1936-37 ...	3,78,000	6,06,455	9,84,455
Budget Estimate, 1937-38 ...	3,71,000	5,81,088	9,52,c88

NOTE.—The variations under the head " Establishment and Pensionary Charges " are dealt with in the note relating to the head " Establishment and Pensionary Charges of the Public Works Department."

The charges connected with the maintenance of Upper and Lower Swat, Kabul River and Paharpur Canals are recorded under this head. They are adjusted in accounts by deduction from gross receipts of these canals.

The excess of Rs. 67,000 in the Revised Estimate for 1936-37 over the sanctioned budget of Rs. 3,11,000 was due, to the extent of Rs. 42,000 to the transfer of the maintenance charges of the Paharpur Canal from the head " 18-A—Irrigation " to this head owing to a change in classification. The remaining excess of Rs. 25,000 was due chiefly to a sum of Rs. 26,000 having been allowed in the Revised Estimate for 1936-37 for the maintenance and repairs of the Bilot Section of the Paharpur Canal.

The decrease in 1937-38 as compared with the revised estimate for 1936-37, viz., Rs. 7,000 is trifling and calls for no remarks.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept..

		Rs.
Actuals, 1932-33	...	1,191
Actuals, 1933-34	...	43,578
Actuals, 1934-35	...	18,452
Actuals, 1935-36	...	,268
Budget Estimate, 1936-37	...	48,000
Revised Estimate, 1936-37	...	1,000
Budget Estimate, 1937-38	...	1,000

The receipts realised from the sale of trees on the minor canals and other miscellaneous receipts connected with these canals are recorded under this head.

A sum of Rs. 48,000 on account of abiana on the Paharpur Canal was provided in the budget estimate for 1936-37. During the course of the year it was decided that the Paharpur Perennial Canal Scheme should be considered as an extension of the old Paharpur Canal project and that the receipts from the whole scheme should be credited to the head "XVII—Irrigation Receipts" instead of under this head and the expenditure thereon recorded under the heads "XVII—Irrigation—Working Expenses" or "68—Irrigation Capital Expenditure" as the case may be. This accounts for a decrease in the revised estimate for 1936-37 and the budget estimate for 1937-38.

XX—Interest.

		Rs.
Actuals, 1932-33	...	81,384
Actuals, 1933-34	...	88,178
Actuals, 1934-35	...	78,047
Actuals, 1935-36	...	87,237
Budget Estimate, 1936-37	...	92,000
Revised Estimate, 1936-37	...	74,000
Budget Estimate, 1937-38	...	87,000

The interest received on advances made to Cultivators under Land Improvement Act, XIX of 1883, and Agriculturists' Loans Act of 1884, and Loans granted to Land-holders, other Notabilities and Local Bodies and to Government Servants is credited to this head.

The details of the interest since 1932-33 are as under :—

	Actuals, 1932-33	Actuals, 1933-34	Actuals, 1934-35	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Cultivators ...	25,699	31,881	25,896	27,773	27,000	25,000	27,000
Loans to land-holders and other notabilities.	13,785	15,728	13,020	22,638	21,000	11,000	17,000
Loans to Local Bodies.	41,900	40,569	39,131	37,607	44,000	38,900	40,000
Loans to Government servants.	...	...	...	...	...	...	3,100
Total ...	81,384	88,178	78,047	88,018	92,000	74,000	87,100

The decrease in the revised estimate as compared with the sanctioned budget is due to less recoveries on account of arrears of interest and interest on loans to land-holders and other notabilities (Rs. 10,000), and to the non-materialization of the anticipated interest provided in the last year's budget on account of a loan of rupees two lakhs sanctioned in favour of the Abbottabad Municipal Committee (Rs. 6,000), and to less recoveries of interest on loans to Cultivators (Rs. 2,000).

Provision for recovery of interest on loans to land-holders and other notabilities (Rs. 5,000), on loan sanctioned to the inhabitants of Abbottabad (Rs. 5,000), and on advances made to Government servants (Rs. 3,000) which was credited to Central Government in previous years, accounts for the increase in the current year's budget over the revised estimate.

XXI—Administration of Justice.

		Rs.
Actuals, 1932-33	...	2,02,130
Actuals, 1933-34	...	2,05,664
Actuals, 1934-35	...	1,76,838
Actuals, 1935-36	...	2,03,215
Budget Estimate, 1936-37	...	1,95,000
Revised Estimate, 1936-37	...	1,89,000
Budget Estimate, 1937-38	...	1,94,000

The income under this head represents mainly fees and magisterial fines levied by courts, commission on sale proceeds of attached property and Judicial Record Room receipts. The court fees realized in cash are also credited to this head.

The decrease in the revised estimate for 1936-37 as compared with the original budget estimate, occurs chiefly under " Magisterial Fines ".

XXII—Jails and Convict Settlement.

		Rs.
Actuals, 1932-33	...	1,04,360
Actuals, 1933-34	...	1,30,613
Actuals, 1934-35	...	1,69,048
Actuals, 1935-36	...	2,01,359
Budget Estimate, 1936-37	...	2,10,000
Revised Estimate, 1936-37	...	2,15,000
Budget Estimate, 1937-38	...	2,07,000

The main item of revenue under this head is sale proceeds of articles manufactured at jails. Other items are of a miscellaneous character and mainly relate to maintenance charges of prisoners from other provinces confined in the jails of the Province.

The increase in the revised estimate over the sanctioned budget is due to sale of more jail made articles.

XXIII—Police.

		Rs.
Actuals, 1932-33	...	9,946
Actuals, 1933-34	...	9,043
Actuals, 1934-35	...	22,857
Actuals, 1935-36	...	31,534
Budget Estimate, 1936-37	...	1,10,000
Revised Estimate, 1936-37	...	1,87,000
Budget Estimate, 1937-38	...	46,000

The main items of receipts credited under this head are :—

(1) Fees and fines realized under the Police Act.

(2) Cattle Pound Receipts.

The increase in the receipts for 1936-37 as compared with the Budget Estimate for that year is due to the transfer of Rs. 77,000 from the " Police Clothing and Equipment Funds " to this head to cover the cost of construction of certain Police Buildings at Mardan and Hangu.

The Budget Estimate for 1937-38 provides for a sum of Rs. 24,000 on account of recoveries made under Sections 13—15 of the Indian Police Act, 1861, as with the introduction of Provincial Autonomy transactions connected with the General Police Fund have been transferred from the Central to the Provincial accounts; Rs. 12,000 for normal receipts; and Rs. 10,000 transferred from the " Police Clothing and Equipment Funds " to complete the Police Buildings at Mardan and Hangu.

XXVI—Education.

		Rs.
Actuals, 1932-33	...	74,945
Actuals, 1933-34	...	1,83,958
Actuals, 1934-35	...	90,377
Actuals, 1935-36	...	93,635
Budget Estimate, 1936-37	...	92,000
Revised Estimate, 1936-37	...	99,000
Budget Estimate, 1937-38	...	98,000

The income under this head is derived mainly from tuition and boarding house fees recovered from students in Government schools, and from fees for admission to the Middle School Examination conducted by the Education Department.

The unusually large income in 1933-34 was due to the fact that a sum of Rs. one lakh on account of unspent balance out of certain building grants allotted to the District Board, Peshawar in previous years was resumed from that Board during 1933-34, as the grants had not been expended within a reasonable period on the buildings for which they had been sanctioned. The amount resumed was re-granted by instalments in later years.

The gradual increase in income is due to the spread of education.

XXVII—Medical.

	Rs.
Actuals, 1932-33	... 85,430
Actuals, 1933-34	... 87,846
Actuals, 1934-35	... 81,626
Actuals, 1935-36	... 96,141
Budget Estimate, 1936-37	... 87,000
Revised Estimate, 1936-37	... 1,18,000
Budget Estimate, 1937-38	... 52,000

The following items of receipts are credited under this head :—

(1) Fees realized from paying patients in hospitals.

(2) Contributions of Rs. 40,000 per annum paid by the Municipal Committee, Peshawar, towards the cost of the Lady Reading Hospital, Peshawar.

Formerly the Sub-Assistant Surgeons attached to Local Fund Hospitals used to receive their pay direct from those funds but it has been decided that with effect from the current financial year 1936-37 they should be paid by Government and necessary contribution recovered from Local Bodies. This accounts for the increase in the Revised Estimate for 1936-37, as compared with the Budget Estimate for that year.

The decrease of Rs. 66,000 in the Estimate for 1937-38 as compared with the Revised Estimate for 1936-37 is due to a change in accounting procedure. Upto the year 1936-37, recoveries on account of effective charges of additional establishment sanctioned under Fundamental Rule 127 were shown under the Receipt Head, but with effect from the current financial year it has been decided that such recoveries should be shown as deductions from expenditure.

XXVIII—Public Health.

	Rs.
Actuals, 1932-33	... 4,257
Actuals, 1933-34	... 4,554
Actuals, 1934-35	... 6,124
Actuals, 1935-36	... 5,969
Budget Estimate, 1936-37	... 6,000
Revised Estimate, 1936-37	... 13,000
Budget Estimate, 1937-38	... 9,000

The income under this head consists mainly of the contribution paid by the Municipal Committee, Peshawar, to meet one third of the cost of the appointment of the Health Officer, Peshawar, and receipts from the Provincial Laboratory, Peshawar.

The increase in the Revised Estimate for 1936-37 as compared with the sanctioned budget is chiefly due to the recovery of contributions from various societies towards the maintenance of Child Welfare Centres at Peshawar and Dera Ismail Khan. The decrease in 1937-38 is due to a change in accounting procedure. Upto the year 1936-37

recoveries on account of effective charges of additional establishment sanctioned under Fundamental Rule 127 were shown under the Receipt head, but with effect from the current financial year it has been decided that such recoveries should be shown as a deduction from the expenditure head.

XXIX—Agriculture.

		Rs.
Actuals, 1932-33	...	18,184
Actuals, 1933-34	...	38,971
Actuals, 1934-35	...	52,043
Actuals, 1935-36	...	68,990
Budget Estimate, 1936-37	...	98,000
Revised Estimate, 1936-37	...	76,000
Budget Estimate, 1937-38	...	1,45,000

The main items of receipts under this head are :—

(1) Sale proceeds of fruit and other produce of the experimental farms at Tarnab, Haripur and Serai Naurang.

(2) Sale proceeds of pure seed. (In order to encourage the use of better seed by the zamindars Government purchases pure seed at harvest time and sells it to zamindars at the next sowing time.)

(3) Sale proceeds of dried blood and shora bone-meal manures manufactured by the Agricultural Department for supply to zamindars.

(4) Income derived from the various development and research schemes undertaken by the Agricultural Department and miscellaneous receipts such as those realized by the Department from the exploitation of shisham trees on the Lower Swat Canal.

(5) Transfers from the deposit account of the grants made by the Imperial Council of Agricultural Research for expenditure on the Sugarcane Research Scheme and the scheme for the improvement of agricultural marketing in India. Prior to 1937-38 such transfers were adjusted by deduction from expenditure.

The income under this head fluctuates considerably from year to year according to the success or failure of crops and productiveness or otherwise of the development schemes initiated by the department from time to time. Taken collectively, the income is increasing from year to year owing to the gradual expansion of the department, but the bulk of the increase is only nominal as there is a corresponding increase in expenditure as well.

As compared with the Budget Estimate for 1936-37, the decrease in the Revised Estimate for that year was due mainly to smaller income from the sale of manure than was anticipated (Rs. 30,400) as the zamindars were slow to realize the benefit of the blood and bone-meal manures, partly counterbalanced by increased income owing to the exploitation by the Agricultural Department of shisham trees growing on the Lower Swat Canal.

The anticipated increase of Rs. 69,000 in the Budget Estimate for 1937-38 over the figures of the Revised Estimate for 1936-37 is

attributable to—

	Rs.
(1) Increased income from the sale of fruit owing to the schemes regarding departmental marketing, drying and preservation of fruit, and realization of outstanding credits ...	14,200
(2) Larger income from other produce of the farms, owing to realization of outstanding dues and other causes. The income in 1936-37 was unusually small ...	16,300
(3) Larger sales of pure seed owing to the expansion of the scheme ...	25,000
(4) Transfers from the deposit accounts of the grants made by the Imperial Council of Agricultural Research for the Sugarcane Research Scheme (Rs. 7,400) and the Marketing Scheme (Rs. 10,000) ...	17,400
(5) Larger income anticipated from the sale of manure ...	8,500
Total ...	81,400

partly counterbalanced by a fall in miscelleneous receipts owing to the transfer of the shisham exploitation scheme from the Agricultural to the Forest Department.

XXX—Veterinary.

	Rs.
Actuals, 1932-33 ...	6,190
Actuals, 1933-34 ...	4,635
Actuals, 1934-35 ...	4,334
Actuals, 1935-36 ...	5,633
Budget Estimate, 1936-37 ...	5,000
Revised Estimate, 1936-37 ...	5,000
Budget Estimate, 1937-38 ...	8,000

The figures for the years 1932-33 to 1936-37 represent recoveries made from Local Bodies on account of the cost of Veterinary Assistants lent to them. From 1937-38 onwards such recoveries will be adjusted by deduction from expenditure under the head "41—Veterinary" and have been shown under that head. The sum of Rs. 8,000 entered in the Budget Estimate for 1937-38 represents the amount to be transferred from the deposit account of the grant made by the Imperial Council of Agricultural Research for expenditure on the Veterinary Disease Investigation Scheme.

XXXI—Co-operative Credit.

	Rs.
Actuals, 1932-33 ...	4,447
Actuals, 1933-34 ...	5,583
Actuals, 1934-35 ...	5,763
Actuals, 1935-36 ...	7,253
Budget Estimate, 1936-37 ...	7,000
Revised Estimate, 1936-37 ...	12,000
Budget Estimate, 1937-38 ...	12,000

The income under this head is derived from fees for the audit of the accounts of Co-operative Banks and Societies. The Revised

Estimate for 1936-37 and the Budget Estimate for 1937-38 include Rs. 4,200 each on account of transfer from the deposit account of the grant made by the Government of India for the Co-operative Training and Education Scheme.

XXXII—INDUSTRIES.

		Rs.
Actuals, 1932-33	...	...
Actuals, 1933-34	...	...
Actuals, 1934-35	...	...
Actuals, 1935-36	...	5,500
Budget Estimate, 1936-37	...	14,000
Revised Estimate, 1936-37	...	5,000
Budget Estimate, 1937-38	...	54,000

This head shows the income from the sale proceeds of articles manufactured by the Handloom Weaving Institute and the Woollen Weaving Institute, Peshawar, income of the Industrial Shop, Peshawar, and transfers from the deposit account of the grants made by the Government of India towards the cost of the institutions named above.

The income in 1935-36 consisted only of a grant from the Government of India towards the cost of the Handloom Weaving Institute. No other income was realised in that year.

The Budget Estimate for 1936-37 included an income of Rs. 10,300 from the sale proceeds of articles manufactured by the Handloom Weaving Institute, but actually a very small amount was realized as there was no demand for the cloth manufactured. This accounts for the large decrease in the Revised Estimate for that year.

The estimated income of Rs. 54,000 shown in the Budget Estimate for 1937-38 is made up of :—

		Rs.
Income from—		
The Handloom Weaving Institute	...	5,840
The Woollen Weaving Institute	...	8,400
The Industrial Shop	...	3,000
Transfers from the deposit account of grants made by the Government of India for—		
The Handloom Weaving Institute (including Rs. 11,900 for the Callendering Machine)	...	17,300
The Woollen Weaving Institute	...	19,660
Rounding	...	−200
Total	...	54,000

XXXIV—Broadcasting.

		Rs.
Actuals, 1934-35	...	6,500
Actuals, 1935-36	...	1,569
Budget Estimate, 1936-37	...	...
Revised Estimate, 1936-37	...	3,000
Budget Estimate, 1937-38	...	...

The details of the sum of Rs. 3,000 provided in the Revised

Estimate for 1936-37 were as follows :—

		Rs. a. p.
(1) Paid by District Boards for maintenance of Receiving Sets supplied by them	...	1,839 0 0
(2) Credited into the Treasury on account of balance in the Broadcasting Bank Account which has been closed	...	1,019 8 0
Total	...	2,858 8 0

No provision has been made in the Estimate for 1937-38 as the Broadcasting Scheme was taken over by the Government of India from 1st April 1937.

XXXVI—Miscellaneous Departments.

		Rs.
Actuals, 1932-33	...	1,196
Actuals, 1933-34	...	77
Actuals, 1934-35	...	237
Actuals, 1935-36	...	144
Budget Estimate, 1936-37	...	...
Revised Estimate, 1936-37	...	1,000
Budget Estimate, 1937-38	...	1,000

The receipts credited under this head are mainly derived from the following sources :—

(1) Examinations Fees, i.e., fees paid by candidates for competitive examinations for the North-West Frontier Province Civil Service, Sub-Judges, etc.

(2) Fees for the registration of firms.

The sum of Rs. 1,000 provided in the Revised Estimate for 1936-37 represented fees recovered from the candidates who sat for the competitive examination for Extra Assistant Commissioners, while the provision made in 1937-38 is on account of fees for the registration of firms.

XXXIX—Civil Works.

		Rs.
Actuals, 1932-33	...	2,82,584
Actuals, 1933-34	...	5,79,784
Actuals, 1934-35	...	5,12,696
Actuals, 1935-36	...	3,96,850
Budget Estimate, 1936-37	...	4,41,000
Revised Estimate, 1936-37	...	5,74,000
Budget Estimate, 1937-38	...	12,05,000

The income under this head is dervied from :—

(1) Rents of Government buildings and lands and other subsidiary services provided by Government such as sanitary, water and electric installations.

(2) Tolls on Ferries,

(3) Transfers from the deposit account of the Road Development Fund to the Revenue Account to cover expenditure on Road Development Schemes which is recorded on the expenditure side under the head " 50—Civil Works ",

(4) Recoveries of expenditure, i.e. sale proceeds of old material from dismantled buildings and unserviceable articles, etc., and recoveries on account of services rendered to non-Government Bodies, and

(5) Miscellaneous items.

The variations in the figures shown above are due mainly to variations in the amounts transferred from the Road Development Fund, which depend on the amounts of expenditure on Road Schemes under the head " 50—Civil Works ". As compared with the sanctioned estimate for 1936-37 the Revised Estimate for that year shows an increase of Rs. 1,33,000. This increase was due to an extent of Rs. 96,000 to larger transfers from the Road Development Fund. The remaining increase occurred under several heads, chiefly from Rents arising out of the construction of more buildings, and under Recoveries of Expenditure due mainly to the sale of an old steamer of the Dera Ismail Khan Ferry Service.

The large increase in the Budget Estimate for. 1937-38 occurs under Transfers from the Road Development Fund and is due to special grants from the Government of India Reserve in the Road Development Fund for the construction of the Adozai, the Gulabad, the Jalala and the Nagoman Bridges, and for a road from Rustam to the Buner Border over the Ambela Pass

XLIV--Receipts-in-aid of Superannuation.

		Rs.
Actuals, 1932-33	...	33,721
Actuals, 1933-34	...	28,823
Actuals, 1934-35	...	20,378
Actuals, 1935-36	...	19,950
Budget Estimate, 1936-37	...	21,000
Revised Estimate, 1936-37	...	20,000
Budget Estimate, 1937-38	...	21,000

This head is intended to show the receipts of the Provincial Government by way of contributions towards the pensions of officers lent on foreign service conditions to Indians State or Local Bodies.

The decrease in the Revised Estimate for 1936-37 as compared with the original budget is mainly due to the reversion of certain officials from foreign service.

XLV—Stationery and Printing.

		Rs.
Actuals, 1932-33	...	46,628
Actuals, 1933-34	...	39,754
Actuals, 1934-35	...	41,408
Actuals, 1935-36	...	40,998
Budget Estimate, 1936-37	...	39,000
Revised Estimate, 1936-37	...	41,000
Budget Estimate, 1937-38	...	27,000

The income under this head is derived from the sale proceeds of gazettes and other publications and of plain paper used with

stamps, recoveries from Central Departments, Local Bodies and Commercial Departments on account of printing work done on their behalf and stationery supplied to them from Provincial stores.

It has been decided that recoveries from Government Departments that pay for their printing and stationery, which were hitherto credited under this head, should with effect from 1937-38 be adjusted by deduction from expenditure under the head "56—Stationery and Printing". This accounts for the decrease in the Budget Estimate for 1937-38.

XLVI—Miscellaneous.

		Rs.
Actuals, 1932-33	...	2,56,389
Actuals, 1933-34	...	2,29,274
Actuals, 1934-35	...	1,59,579
Actuals, 1935-36	...	1,42,250
Budget Estimate, 1936-37	...	1,38,000
Revised Estimate, 1936-37	...	1,70,000
Budget Estimate, 1937-38	...	1,92,000

The receipts which cannot be properly attributed to any other major head are recorded under this head. The principal items of receipts credited to this head are :—

Deposits with Government which remian unclaimed for a prescribed period are credited to Government under this head.

Fees for audit by Government of the accounts of Local Bodies and Ward Estates.

Fees, Fines and Forfeitures which are not creditable to any other head of receipts.

Copying Agency receipts and staging bungalows fees.

The transfer, with effect from the 1st April 1936, of the Arms License Fees (Rs. 31,000) from the head "IX—Stamps" to this head accounts for the increase in the revised estimate for 1936-37 over the budget estimate for that year. The further increase of Rs. 22,000 in the estimates for 1937-38 over the revised estimate of Rs. 1,70,000, is due to the transfer of a sum of Rs. 30,000, from the Deposit Account of the grant sanctioned by the Government of India for the economic development and improvement of rural areas. Against this increase there has been a set off of Rs. 6,000 representing a decrease under "Collection of payments for services rendered" necessitated by a change in accounting procedure whereby the recovery of the cost of the staff employed for the Khan of Teri was accounted for by reduction from expenditure instead of as an additional receipt. The increase of Rs. 30,000 on account of transfer from the Deposit Account is nominal as a corresponding provision has been made on the expenditure side under the heads "25—General Administration" (Rs. 17,000) and "57—Miscellaneous" (Rs. 13,000).

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

Public Debt.

Permanent Debt.

		Rs.
Budget Estimate, 1937-38	...	60,00,000

It is proposed to raise a loan of Rs. 60,00,000 during 1937-38 for the following objects :—

		Rs.
(1) For payment to Government of India towards the loan of Rs. 35,00,000 taken from them in 1936-37	...	35,00,000
(2) Malakand Hydro-Electric Scheme	...	17,03,000
(3) Capital Civil Works	...	4,81,000
Total	...	56,84,000 or

say Rs. 60,00,000 round.

STATE PROVIDENT FUNDS (RECEIPTS).

		Rs.
Budget Estimate, 1937-38	...	3,80,000

For the benefit of Government servants the North-West Frontier Province has established the following State Provident Funds :—

(1) General Provident Fund.

(2) Contributory Fund.

The contributions recovered from Government servants are credited to the Funds to which, according to the rules they are eligible to subscribe. The accumulated deposits in these Funds together with interest accrued thereon are paid to the depositors on the termination of their service under Government, but temporary withdrawals are permitted in the course of service in certain circumstances. The liabilities and assets of these Funds before the 1st April 1937 vested with the Central Government. On the introduction of Provincial Autonomy with effect from the 1st April 1937 they have been transferred to the Provincial Government.

Appropriation for Reduction or Avoidance of Debt—Other Appropriations (Receipts).

		Rs.
Actuals, 1932-33	...	69,123
Actuals, 1933-34	...	65,189
Actuals, 1934-35	...	67,731
Actuals, 1935-36	...	70,373
Budget Estimate, 1936-37	...	73,000
Revised Estimate, 1936-37	...	73,000
Budget Estimate, 1937-38	...	...

The amount provided under the head " 23—Appropriation for Reduction or Avoidance of Debt " for the repayment of the loans taken from the Provincial Loans Fund of the Government of India is credited under this head with a corresponding debit to the head " Advances from the Provincial Loans Fund—Repayments ". This is merely an adjusting head.

Deposits of Local Funds (Receipts).

		Rs.
Budget Estimate, 1937-38	...	24,17,000

The receipts of District and Municipal Funds are credited to this head. The accounts of these funds at the treasury are purely banking accounts, moneys being paid and drawn out without specification of the nature of receipts or expenditure. As explained in the note under the head " State Provident Funds " the assets and liabilities of these funds have been transferred to the Provincial Government with effect from the 1st April 1937.

Departmental and Judicial Deposits—Civil Deposits (Receipts).

		Rs.
Budget Estimate, 1937-38	...	34,22,000

Deposits received from the public are credited to the following minor heads according to the nature of the transaction :—

(1) Revenue Deposits.

(2) Personal Deposits.

(3) Public Works Deposits.

(4) Deposits on account of Police Funds.

(5) Deposit of fees received by Government servants on account of work done for private bodies.

(6) Other Civil Deposits.

Revenue Deposits are those made in revenue courts or in connection with Revenue Administration.

Personal Deposits are those (not being Civil Courts Deposits) of which a banking account only is kept. They include " Wards " and " attached estates deposits ", etc.

Public Works Deposits—Cash deposited by Municipalities and other public bodies for construction or repairs to be carried out by Public Works Officers is credited to this head.

Other deposits are self explanatory.

The assets and liabilities of these deposits have been transferred from the Central to the Provincial Government with effect from the 1st April 1937.

Advances not bearing Interest—Advances Repayable (Receipts).

		Rs.
Budget Estimate, 1937-38	...	2,46,000

Recoveries on account of the following advances are credited to this head :—

(1) Objection Book Advances (excluding book-keeping adjustments).

(2) Advances for the Rest Camps.

(3) Special Advances.

(4) Forest Advances.

With effect from the 1st April 1937 the transactions connected with these advances have been transferred from the Central to the Provincial Accounts.

Advances from the Provincial Loans Fund (Receipts).

		Rs.
Actuals, 1932-33	...	3,21,20,800
Actuals, 1933-34	...	...
Actuals, 1934-35	...	5,71,000
Actuals, 1935-36	...	17,66,000
Budget Estimate, 1936-37	...	34,52,000
Revised Estimate, 1936-37	...	35,00,000
Budget Estimate, 1937-38	...	...

In the Budget Estimate for 1936-37 a loan of Rs. 34,52,000 was provided for the following schemes :—

		Rs.
(1) Malakand Hydro-Electric Scheme	...	23,12,000
(2) Paharpur Perennial Canal Scheme	...	3,40,000
(3) To meet capital expenditure on irrigation works and commutation of pensions incurred since 1932-33	...	6,00,000
(4) For a loan to the Abbottabad Municipality for rebuilding Abbottabad town	...	2,00,000
Total	...	34,52,000

Against the above items a lump sum loan of Rs. 35,00,000 was obtained from the Government of India to meet capital expenditure on the first two schemes. This accounted for the increase in the Revised Estimate for 1936-37 as compared with the Budget. No loan from the Government of India is proposed to be taken during 1937-38.

REMITTANCES.

Remittances within India (Receipts).

		Rs.
Budget Estimate, 1937-38	...	39,47,000

Cash remittances between treasuries themselves, between treasuries and departmental accounts and transactions of Public Works Officers with treasuries and other officers of the Civil Department including cheques issued are included under the following heads :—

(1) Cash Remittances between Treasuries.

(2) Public Works Remittances.

(3) Transfers between Public Works Officers.

Formerly these transactions were accounted for in the Central Accounts. On the introduction of Provincial Autonomy with effect from the 1st April 1937, they are recorded in the Provincial Accounts.

EXPENDITURE CHARGED TO REVENUE.

7—Land Revenue.

	Rs.
Actuals, 1932-33 ...	3,31,321
Actuals, 1933-34 ...	3,29,701
Actuals, 1934-35 ...	3,41,506
Actuals, 1935-36 ...	3,54,781
Budget Estimate, 1936-37 ...	3,52,000
Revised Estimate, 1936-37 ...	3,56,000
Budget Estimate, 1937-38 ...	3,49,000

This major head consists of the following main items of expenditure :—

(1) Charges of Administration.

(2) Charges of Patwaris and Kanungos' Establishment.

(3) Survey, Settlement and Record Operations.

(4) Allowances paid to village chiefs for the collection of Land Revenue.

(5) Pensions and compensations granted in lieu of land resumed by Government.

The decrease in the budget estimates for 1937-38 is mainly due to provision on account of the construction and repairs of Patwar Khanas having been transferred to the head "50—Civil Works".

8—Provincial Excise.

	Rs.
Actuals, 1932-33 ...	79,267
Actuals, 1933-34 ...	84,741
Actuals, 1934-35 ...	74,962
Actuals, 1935-36 ...	77,032
Budget Estimate, 1936-37 ...	85,000
Revised Estimate, 1936-37 ...	82,000
Budget Estimate, 1937-38 ...	85,000

The expenditure under this head consists of the cost of detective and executive excise establishments, rewards paid to informers, payment to the Railway Department on account of one half of the cost of two lady ticket examiners (female detectives), and price of opium purchased from the factory at Ghazipur. Opium purchased from the Ghazipur factory is stocked in the treasuries and sold to retail licensees at a higher price (which includes cost price and duty), the sale proceeds being credited to revenue.

The decrease in the Revised Estimate for 1936-37 as compared with the original budget for that year was due to change of incumbents, vacancies and abolition of certain conveyance and house rent allowances.

The increase in the Budget Estimate for 1937-38 over the figures of the Revised Estimate for 1936-37 is due mainly to larger purchases of opium to meet actual requirements. A saving of about Rs. 2,700 is expected to accrue owing to the abolition of 15 temporary posts of excise detectives with effect from 1st September, 1937, but the decrease on this account in the Budget Estimate for 1937-38 is counterbalanced by increases due to annual increments of staff and conversion of one post of Excise Sub-Inspector to that of an Inspector and the employment of a peon for him in connection with the formation of the Mardan District.

9—Stamps.

	Rs.
Actuals, 1932-33 ...	20,576
Actuals, 1933-34 ...	19,809
Actuals, 1934-35 ...	21,453
Actuals, 1935-36 ...	22,153
Budget Estimate, 1936-37 ...	21,000
Revised Estimate, 1936-37 ...	21,000
Budget Estimate, 1937-38 ...	22,000

The expenditure under this major head chiefly includes (i) the cost of Judicial and Non-Judicial Stamps received from the Government of India, Security Printing Press, Nasik, and (ii) charges for the sale of stamps, i.e., commission allowed to licensed vendors on their sales.

The budget estimate for 1937-38 includes Rs. 975 for new expenditure, vide details below :—

	Rs.
(1) Pay of an Inspector and Auditor of Stamps and his peon ...	720
(2) Travelling and other allowances for above ...	255
Total ...	975

10—Forests.

	Rs.	
Actuals, 1932-33 ...	6,18,791	(a)
Actuals, 1933-34 ...	3,98,672	(a)
Actuals, 1934-35 ...	3,00,607	(a)
Actuals, 1935-36 ...	3,02,931	(a)
Budget Estimate, 1936-37 ...	3,42,000	
Revised Estimate, 1936-37 ...	3,26,000	
Budget Estimate, 1937-38 ...	4,17,000	

(a) The figures of actuals include expenditure under the old major head "18-A—Capital Outlay on Forests Charged to Revenue".

This major head includes payments made to the Punjab Government for administrative work done by officers of the Punjab Forest Department on behalf of the North-West Frontier Province, charges connected with the exploitation, conservancy, maintenance and regeneration of forests, rents of leased forests, payments to shareholders in Government forests, construction and maintenance of forest communications and buildings, establishment charges and interest on capital outlay. The large drop in the expenditure of the Department in 1933-34 was due to the introduction of the system of selling standing trees in place of working departmentally.

As compared with the sanctioned budget for 1936-37, the revised estimate for that year shows a net decrease of Rs. 16,000, which was due partly to the carry forward of a part of the expenditure on the revision of working plan of the Gallis Forest Division (Rs. 11,180) to the year 1937-38 and partly to vacancies in establishment. The revised estimate also includes an expenditure of about Rs. 11,000 incurred by the Forest Department in connection with the exploitation of shisham trees on the Lower Swat Canal, transferred from the Agricultural to the Forest Department in January 1937, but this expenditure was met by re-appropriation by restricting expenditure in other directions and did not involve a net excess over the sanctioned grant.

The increase of Rs. 91,000 in the Budget Estimate for 1937-38 over the Revised Estimate for 1936-37 is due mainly to the inclusion of :—

	Rs.
(1) Expenditure to be incurred by the Forest Department in connection with the exploitation of Shisham trees on the Lower Swat Canal, including Rs. 34,000 payable to the Irrigation Department, on account of royalty for the trees felled in 1936-37 and 1937-38 ...	71,800
(2) Larger expenditure on the Revision of the Working Plan of the Gallis Division. The total amount included in the Budget Estimate for 1937-38 on this account is Rs. 17,680 (brought forward from 1936-37, Rs. 11,180 and further expenditure sanctioned Rs. 6,500) as compared with Rs. 8,820 included in the Revised Estimate for 1936-37 ...	8,860
(3) Increased expenditure on resin operations owing to an increase in the quota of resin to be supplied to the Jallo Resin and Turpentine Factory, Lahore, owing to a recent improvement in the resin market ...	12,100
(4) Sterling Overseas Pay and Leave Salaries payable in England. Hitherto such payments were accounted for in the Home Books and were provided for in a separate grant, but it has been decided that with effect from 1937-38 they will be adjusted in the Indian Books through the Account Current and will be provided for in the grant of the departments concerned ...	11,680
(5) Expenditure on the conservation of Rakh Miran in the Dera Ismail Khan District ...	3,118
Total ...	1,07,558

The increase on account of the above items is partly counterbalanced by a decrease of Rs. 18,900 owing to the omission of interest on capital outlay. It has been decided, that with effect from 1937-38 interest should be charged only on capital outlay on commercial units of forests which is specifically met from borrowed funds. No part of the capital outlay on forests in this Province has been met from borrowed funds and no interest will, therefore, be charged to the Department.

11—Registration.

	Rs.
Actuals, 1932-33 ...	11,125
Actuals, 1933-34 ...	11,081
Actuals, 1934-35 ...	10,112
Actuals, 1935-36 ...	11,174
Budget Estimate, 1936-37 ...	12,000
Revised Estimate, 1936-37 ...	11,000
Budget Estimate, 1937-38 ...	11,000

Pay and allowances of official sub-registrars, muharrirs and servants employed in District Registration Offices, and commission paid to non-official sub-registrars are debited under this head.

12—Charges on account of Motor Vehicles Taxation Acts.

Actuals, 1932-33	...	...
Actuals, 1933-34	...	...
Actuals, 1934-35	...	...
Actuals, 1935-36	...	4,866
Budget Estimate, 1936-37	...	5,000
Revised Estimate, 1936-37	...	5,000
Budget Estimate, 1937-38	...	12,000

This new major head has been opened to record expenditure on :—

(a) Collection of Motor Vehicles Tax, and

(b) Inspection of motor vehicles.

Expenditure on this account till the year 1936-37 was shown under the head " 37 (now 47) Miscellaneous Departments ".

The Budget Estimate for 1937-38 is based on the sanctioned grant for 1936-37 but allows for a small increase for annual increments of the staff. It also includes the following new expenditure :—

		Rs.
(1) Staff for the collection of Motor Vehicles Tax	...	5,355
(2) Allowances for the above staff	...	573
(3) Contingencies for the above staff	...	1,000
Total		6,928

17—Interest on Works for which Capital Accounts are kept.

		Rs.
Actuals, 1932-33	...	10,20,422
Actuals, 1933-34	...	10,25,773
Actuals, 1934-35	...	10,38,123
Actuals, 1935-36	...	10,80,711
Budget Estimate, 1936-37	...	11,18,000
Revised Estimate, 1936-37	...	10,96,000
Budget Estimate, 1937-38	...	11,04,000

The interest charged to the Irrigation Department on the capital outlay incurred on the construction of the Lower and Upper Swat, Kabul River and Paharpur canals is debited to this head. The details of the sums of Rs. 10,96,000 and Rs. 11,04,000 provided in the Revised Estimate for 1936-37 and the Budget Estimate for 1937-38 are as follows :—

	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.
1. Lower Swat Canal	2,21,000	2,21,000	2,21,000
2. Kabul River Canal	53,000	53,000	53,000
3. Upper Swat Canal	7,28,000	7,27,000	7,28,000
4. Paharpur Canal	1,16,000	95,000	1,02,000
Total ...	11,18,000	10,96,000	11,04,000

The decrease in the Revised Estimate for 1936-37 occurred entirely under the " Paharpur Canal " and was due to the fact that provision for interest charges on this canal in the budget estimate for 1936-37 was made at 4.40 per cent. whereas they were calculated at 3.25 per cent. in the revised estimate for 1936-37. The increase in 1937-38 is due to increase in capital outlay.

18—Other Revenue Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Public Works Officers.

	Works and other charges excluding establishment and pensionary charges	Establishment and pensionary charges (Pro Rata) and Revenue Establishment purely chageable to this head	Total
	Rs.	Rs.	Rs.
Actuals, 1932-33	1,03,231	1,36,319	2,39,550
Actuals, 1933-34	1,11,071	1,82,817	2,93,888
Actuals, 1934-35	82,278	1,45,180	2,27,458
Actuals, 1935-36	42,225	94,506	1,36,731
Budget Estimate, 1936-37 ...	73,000	1,82,866	2,55,866
Revised Estimate, 1936-37 ...	31,000	1,19,542	1,50,542
Budget Estimate, 1937-38 ...	26,000	1,22,201	1,48,201

NOTE.—The variations under the head " Establishment and Pensionary Charges " are dealt with in the note relating to the head " Establishment and Pensionary Charges of the Public Works Department ".

Charges of the Civil Canals which have been transferred to the control of the Irrigation Department with effect from 1930-31 are recorded under this head.

The savings of Rs. 42,000 in the Revised Estimate for 1936-37 as compared with the budget of Rs. 73,000 were due to a change in classification. The maintenance charges of the Paharpur Canal (old project) for which provision was made under this head were recorded under the head " XVII—Irrigation—Working Expenses " because the Paharpur Perennial Canal Scheme has been declared an extension of the old Paharpur project. The decrease in the Budget Estimate for 1937-38 as compared with the Revised Estimate, 1936-37 is trifling and calls for no remarks .

18—Other Revenue Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Civil Officers.

		Rs.
Actuals, 1932-33	...	8,370
Actuals, 1933-34	...	10,569
Actuals, 1934-35	...	12,554
Actuals, 1935-36	...	9,300
Budget Estimate, 1936-37	...	25,000
Revised Estimate, 1936-37	...	25,000
Budget Estimate, 1937-38	...	25,000

The cost of the staff employed on the District Canals in the Dera Ismail Khan District under the control of the Civil Department is recorded under this head.

18—Other Revenue Expenditure financed from Ordinary Revenue— B—Navigation, Embankment and Drainage Works in charge of Public Works Officers.

	Works and other charges excluding establishment and pensionary charges	Establishment and pensionary charges (Pro Rata)	Total
	Rs.	Rs.	Rs.
Actuals, 1932-33	41,423	69,740	1,11,163
Actuals, 1933-34	30,979	38,212	69,191
Actuals, 1934-35	33,353	53,876	87,229
Actuals, 1935-36	85,384	1,14,405	1,99,789
Budget Estimate, 1936-37 ...	54,000	63,951	1,17,951
Revised Estimate, 1936-37 ...	91,000	65,221	1,56,221
Budget Estimate, 1937-38 ...	72,000	40,272	1,12,272

NOTE.—The variations under the head " Establishment and Pensionary Charges " are dealt with in the note relating to the head " Establishment and Pensionary Charges of the Public Works Department ".

Under this head are recorded charges of drains in the Swabi and Lower Swat Canal Divisions such as Sawal Dher, Ballar, Indus and Rashkai and expenditure on embankment works.

The Budget Estimate and the Revised Estimate for 1936-37 each contained a special provision of Rs. 17,000 for cross and new drains in the canal area. Excluding this provision the estimates under this head stand as under :—

		Rs.
Budget Estimate, 1936-37	...	37,000
Revised Estimate, 1936-37	...	74,000
Budget Estimate, 1937-38	...	72,000

The increase of Rs. 37,000 in the Revised Estimate for 1936-37 over the sanctioned budget of Rs. 37,000 was due to provision being made for the maintenance charges of the Dera Ismail Khan Bund at Indus. This was previously maintained by the Municipal Committee, Dera Ismail Khan but it was decided during the year 1936-37 that the cost of maintaining the Bund should be met by Government.

In the Budget Estimate for 1937-38 there is an increase of Rs. 10,000 on account of the improvements of drains in the Peshawar District provided through the schedule of new expenditure for 1937-38. This increase has, however, been more than counterbalanced by smaller provision made for the maintenance of Dera Ismail Khan Bund (Rs. 12,000).

Establishment and Pensionary Charges of the Public Works Department.

		Rs.
Actuals, 1932-33	...	12,00,870
Actuals, 1933-34	...	10,50,310
Actuals, 1934-35	...	11,08,492
Actuals, 1935-36	...	11,32,325
Budget Estimate, 1936-37	...	11,42,000
Revised Estimate, 1936-37	...	11,52,000
Budget Estimate, 1937-38	...	12,39,000

This head includes the following charges :—

(a) Cost of the office of the Chief Engineer, Superintending Engineers, Executive Engineers and Sub-Divisional Officers.

(b) Cost of revenue staff who are responsible for the assessment of irrigation revenue, and look after the proper distribution of water.

(c) Pensionary charges which are transferred to the Irrigation Department from the head " 55—Superannuation Allowances and Pensions ".

2. The cost of the staff mentioned at (b) which is solely debitable to the Irrigation Department is deducted from the total establishment charges of the Public Works Department and the balance is distributed between irrigation and civil works equally. The irrigation portion is then distributed over various irrigation heads (XVII, 18-A, 18-B and 68) on the basis of works outlay.

3. Pensionary charges are calculated at rates based on the rate of interest, when the latter is low the rates of pensionary charges are raised and vice versa. The reason for the increase of Rs. 10,000 in the Revised Estimate of 1936-37 over the Budget Estimate of that year was due to a subsequent drop in the rate of interest and the consequent rise in the rate at which pensionary charges were calculated.

4. The increase of Rs. 87,000 in the Budget Estimate for 1937-38 is due to the extent of Rs. 48,000 on account of expenditure in England which before the 1st April 1937 was provided in a separate demand having been included under this head. The balance of the increase is due partly to provision for the pay of the staff having been made in accordance with the sanctioned strength and partly to smaller recoveries from other departments of supervision and departmental charges for the works done for them.

22—Interest on Debt and Other Obligations.

		Rs.
Actuals, 1932-33	...	55,014
Actuals, 1933-34	...	93,527
Actuals, 1934-35	...	70,490
Actuals, 1935-36	...	58,149
Budget Estimate, 1936-37	...	39,000
Revised Estimate, 1936-37	...	26,000
Budget Estimate, 1937-38	...	−10,89,000

The details of the interest payable by the Provincial Government on loans obtained from the Government of India or raised in the open market are shown under this head. With effect from the 1st April 1937 the interest charges on the State Provident Funds, which, with the introduction of Provincial Autonomy, have been transferred from the Central to the Provincial Government as a result of the decentralization of certain heads, are also shown under this head.

2. The amount of interest chargeable to commercial departments, such as Irrigation, Malakand Hydro-Electric Scheme, and Forest on account of the capital expenditure of these departments is debited to the departmental heads concerned but a corresponding credit is given to this head. The interest portion of the equated payments payable out of revenue on account of the commuted value of pensions, which is debited to the head "55—Superannuation Allowances and Pensions", is also deducted from this head.

3. The net amount of interest for which the Provincial Government has to make provision under this head is thus the amount of interest payable by it on the various loans raised by it and on the State Provident Funds, etc., vide paragraph 1, minus the amount recoverable from the sources mentioned in paragraph 2.

4. The following details indicate how the revised estimate of Rs. 26,000 and the budget estimate of −Rs. 10,89,000 have been arrived at :—

	Actuals 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
(1) Interest payable to the Provincial Loans Fund at 3·90 per cent. per annum on the outstanding balance of Rs. 34,46,889 on the 18th April 1932 in the pre-Reforms Provincial Loans and Advances Account.	1,26,549	1,23,804	1,23,804	...
(2) Interest payable to the above fund on the Capital Expenditure of the Irrigation Department incurred up to the 31st March 1932 at 3·3252 per cent. per annum on the expenditure incurred up to 1916-17 and 5·65 per cent. thereafter.	10,17,411	10,17,412	10,17,411	...
(3) Interest payable to the Provincial Loans Fund on the loans taken for the Paharpur Perennial Canal Scheme.	40,691	62,087	57,318	1,00,000
(4) Interest payable to the Provincial Loans Fund on the loan taken for the Malakand Hydro-Electric Scheme.	9,097	57,752	20,063	
Total interest payable to the Provincial Loans Fund	11,93,748	12,61,055	12,18,596	1,00,000
B—INTEREST ON UNFUNDED DEBT—				
State Provident Funds :—				
Interest on General Provident Fund ...	...	...	...	67,000
Interest on I. C. S. Provident Fund ...	...	...	...	...
Interest on I. C. S. Provident Fund (non-European Members).	...	...	...	...
Interest on Contributory Provident Fund ...	...	...	...	2,000
Total interest on Unfunded Debt ..	...	...	...	69,000
C—INTEREST ON OTHER OBLIGATIONS.				
Interest on Famine Relief Fund Balances ...	...	...	...	1,000
Total interest payable ...	11,93,748	12,61,055	12,18,596	1,70,000

	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.
Deduct—				
(a) Interest transferred to Commercial Departments—				
Irrigation Department	10,80,711	11,17,681	10,96,000	11,04,000
Interest charged to the Malakand Hydro-Electric Scheme.	12,506	56,900	53,500	1,26,400
Interest charged to Forest Department ...	21,121	22,200	18,900	...
(b) Interest portion of equated payments on account of Commuted Value of Pensions charged to the head 55—Superannuation Allowances and Pensions.	21,261	25,250	24,600	28,500
Total deductions ...	11,35,599	12,22,031	11,93,000	12,58,900
Balance chargeable to this head ...	58,149	39,024	25,596	-10,88,900
Rounding ...	...	-24	+404	-100
Total ...	58,149	39,000	26,000	-10,89,000

5. Reference 4 (1) above. As explained in the note under the head "23—Appropriation for Reduction or Avoidance of Debt" no provision on account of interest payable on this loan has been made in the estimates for 1937-38.

Reference 4 (2) above. On the introduction of reforms in 1932 the sum of Rs. 2,86,73,911 representing the capital expenditure of the Irrigation Department incurred by the Government of India in this Province up to the 31st March 1932 was treated as a loan from the Government of India. This loan was not repayable but a fixed sum of Rs. 10,17,411 on account of interest thereon was paid annually to the Government of India. On the introduction of Provincial Autonomy with effect from the 1st April 1937, the loan in question was written off by the Government of India. No provision for the annual amount of its interest has therefore been made in the estimates for 1937-38.

Reference 4 (3) and (4) above. As explained in the notes under the head "68—Irrigation Capital Expenditure" and "-79—Malakand Hydro-Electric Scheme" the loans taken from the Government of India up to the end of 1935-36 for these schemes have been remitted by the Government of India. No provision on account of interest on such loans has been made in the estimates for 1937-38. The sum of Rs. 1,00,000 provided in 1937-38 is intended partly to meet interest charges on the loan of Rs. 35,00,000 taken from the Government of India in 1936-37 for these schemes and partly to cover the amount of interest that the Provincial Government will have to pay on a contemplated loan of Rs. 60,00,000 during the current year.

6. The decrease of Rs. 13,000 in the Revised Estimate for 1936-37 as compared with the budget was due partly to the loan required for the Malakand Hydro-Electric and Paharpur Perennial Canal Schemes having been obtained from the Government of India at the end of March 1937 instead of earlier as was originally anticipated and partly to a smaller outlay on the Malakand Hydro Electric Scheme during 1935-36 than was allowed for in the Budget

Estimate for 1936-37 in calculating the interest on this scheme (Rs. 38,000). This decrease was, however, counterbalanced by an excess of Rs. 22,000 under the head " Deduct interest transferred to the Irrigation Department " due mainly to the fact that the interest on the Paharpur Perennial Canal Scheme was calculated at 4.5 per cent. whereas the rate adopted in the Revised Estimate for 1936-37 on this scheme was 3.25 per cent. only.

7. In the estimate for 1937-38 there is actually a decrease of Rs. 12,85,000. This is due partly to the non-provision of interest (Rs. 12,19,000) on those loan balances remitted by the Government of India on the 1st April 1937 and partly to larger recoveries of interest from commercial departments, etc. (Rs. 66,000) counterbalanced by the payment of interest on State Provident Funds, etc. (Rs. 70,000) and on the fresh loan taken by the Government (Rs. 1,00,000).

23—Appropriation for the Reduction or Avoidance of Debt.

		Rs.
Actuals, 1932-33	...	69,123
Actuals, 1933-34	...	65,189
Actuals, 1934-35	...	67,731
Actuals, 1935-36	...	70,373
Budget Estimate, 1936-37	...	73,000
Revised Estimate, 1936-37	...	73,000
Budget Estimate, 1937-38	...	...

Under this head is shown the amount appropriated from revenue towards the payment of loans obtained from the Provincial Loans Fund. On the introduction of the Reforms in 1932 the amount of Rs. 34,46,889 outstanding on the 18th April 1932 in the Provincial Loan Account was treated as a loan to this Government from the Provincial Loans Fund of the Government of India and was to be repaid in 30 annual instalments of Rs. 1,96,922 commencing from the year 1932-33. The portion of the equated payment representing interest was debited to the head " 22—Interest on debt and other obligations" and the balance which went towards the reduction of the principal of the loan was debited to this head. The sum of Rs. 73,000 provided in the Revised Estimate for 1936-37 represented the instalment paid towards the payment of principal that year.

2. On the introduction of Provincial Autonomy with effect from the 1st April 1937, the outstanding balance on account of the above loan on the 31st March 1937, viz. Rs. 31,01,355, was written off by the Government of India. No provision for the repayment of this loan has therefore, been made in 1937-38.

25—General Administration.

		Rs.
Actuals, 1932-33	...	18,76,453
Actuals, 1933-34	...	19,04,616
Actuals, 1934-35	...	19,37,242
Actuals, 1935-36	...	20,17,675
Budget Estimate, 1936-37	...	20,99,000
Revised Estimate, 1936-37	...	20,93,000
Budget Estimate, 1937-38	...	24,95,000

The expenditure in connection with the following is recorded

under this head :—

(1) Pay and allowances of His Excellency the Governor, his staff, and the Hon'ble the Ministers and their staff,

(2) Charges of the Provincial Legislative Assembly,

(3) Cost of the Civil Secretariat and Offices of the Revenue and Divisional Commissioner, and Deputy Commissioners,

(4) Charges of the Courts of Assistant and Extra Assistant Commissioners,

(5) Cost of Sub-Divisional Establishment (Tahsildars and Naib Tahsildars) and Treasury and other District Establishment,

(6) Charges of the Public Service Commission, and

(7) Discretionary Grants from the Grant for the rural uplift scheme.

The increase of Rs. 4,02,000 in the Budget Estimate for 1937-38 as compared with the Revised Estimate for 1936-37 includes Rs. 2,02,000 on account of expenditure which in previous years was shown under a separate head "Expenditure in England", Rs. 90,000 under "District Administration" on account of provision for the post of certain Assistant Commissioners which remained vacant for a major portion of the year 1936-37, and increase by seven in the Extra Assistant Commissioners cadre from January 1937, and the accounting of the pay of the full complement of paid apprentices in District Offices as sanctioned in 1935-36 ; Rs. 17,000 on account of Discretionary Grants from the grant for the rural uplift scheme, and the balance of the increase is due mainly to introduction of Provincial Autonomy, viz. :—

Staff of His Excellency the Governor (Rs. 25,000), Provincial Legislative Assembly (Rs. 23,000), Public Service Commission (Rs. 30,000).

27—Administration of Justice.

		Rs.
Actuals, 1932-33	...	6,60,751
Actuals, 1933-34	...	7,49,817
Actuals, 1934-35	...	7,59,537
Actuals, 1935-36	...	7,90,585
Budget Estimate, 1936-37	...	7,74,000
Revised Estimate, 1936-37	...	7,43,000
Budget Estimate, 1937-38	...	8,23,000

This head consists mainly of the following charges :—

(1) Pay and other charges of Public Prosecutors and other Pleaders engaged for Government work.

(2) Charges of the Courts of Judicial Commissioner, District and Sessions Judges, Subordinate Judges and Honorary Magistrates.

(3) Expenditure connected with the trial and disposal of criminal cases such as Diet and Road Money of Witnesses and Section Writing Charges.

(4) Charges in England.

The decrease in the Revised Estimate for 1936-37 as compared with the original budget occurs under the heads :—

(a) Judicial Commissioner.

(b) Criminal Courts.

The decrease under (a) is chiefly due to the fact that the Budget for 1936-37 included provision for the Additional Judicial Commissioner for four months whereas the Revised Estimate for 1936-37 includes provision for one month only.

The decrease under (b) is mainly due to reduction in the rates of Diet and Road Money of Witnesses with effect from March 1936.

The increase in the Budget Estimate for 1937-38 as compared with the Revised Estimate for 1936-37, mainly occurs under the following heads :—

(1) Judicial Commissioner.

(2) Civil and Sessions Courts.

(3) Charges in England.

The increase under the head "Judicial Commissioner" is due to provision of pay of the temporary Additional Judicial Commissioner for three months whereas provision for one month only was included in the Revised Estimate for 1936-37. The increase under Civil and Sessions Courts is mainly due to the separation of the Judicial and Executive Services in the North-West Frontier Province with effect from the 1st January 1937. The increase on account of "Charges in England" is nominal, as this expenditure was previously shown under a separate grant and now it has been shown under this major head.

28—Jails and Convict Settlements.

		Rs.
Actuals, 1932-33	...	9,32,139
Actuals, 1933-34	...	9,25,982
Actuals, 1934-35	...	9,19,468
Actuals, 1935-36	...	9,41,541
Budget Estimate, 1936-37	...	9,89,000
Revised Estimate, 1936-37	...	9,97,000
Budget Estimate, 1937-38	...	10,19,000

This major head is sub-divided into two sub-heads, viz.—

(1) Jails.

(2) Jail Manufacture.

The expenditure on the staff employed in Jails and charges for the maintenance of convicts are recorded under the head "Jails". The cost of raw material used for the manufacture of Jail-made articles and the pay of the staff employed in Jail factories is charged to the head "Jail Manufacture".

The increase in the revised estimate as compared with the sanctioned budget occurred under "Jail—Contingencies" due to provision on account of purchase of land for the Jail Garden, Peshawar, for which no provision was made in the original budget. The increase in the budget estimate for the current year allows for increased expenditure of Rs. 18,000 under "Jails" and of Rs. 4,000 under "Jail Manufactures". In the former case the increase to the extent of Rs. 12,000 is due to rise in the price of wheat and other commodities and the balance is due partly to annual increments and partly to change of incumbents.

Under "Jail Manufacture" the rise in the price of woollen yarn accounts for the increase.

29—Police.

		Rs.
Actuals, 1932-33	...	32,19,047
Actuals, 1933-34	...	31,07,589
Actuals, 1934-35	...	31,05,451
Actuals, 1935-36	...	32,09,937
Budget Estimate, 1936-37	...	32,05,000
Revised Estimate, 1936-37	...	32,43,000
Budget Estimate, 1937-38	...	34,56,000

This major head includes the following charges :—

(1) Charges relating to the Office of the Inspector-General of Police.

(2) Expenditure incurred in connection with the Police Force employed in districts and for the maintenance of law and order on Railway lines.

(3) Contribution paid to the Punjab Government for the training of North-West Frontier Province men at the Police Training School, Phillaur.

(4) Cost of the Police employed on the criminal investigation work.

(5) Charges incurred in connection with the maintenance of cattle pounds.

(6) Cost of the up-keep of Police lands and gardens.

(7) General Police Fund.

(8) Charges in England.

There is an excess of Rs. 38,000 in the Revised Estimate for 1936-37 as compared with the sanctioned grant for that year. This excess mainly occurred under the head " District Executive Force—Travelling Allowance and Allowances and Honoraria ". The excess in " Travelling Allowance " is chiefly due to the fact that the expenditure for 1936-37 was inflated by payment of bills relating to 1935-36. The reason for the main excess under " Allowances and Honoraria " is the despatch of District Armed Reserves of various districts to the Police Training School, Hangu, for training, and to Bannu in connection with the communal tension, and from Hazara to Peshawar in connection with the Afridi blockade.

The increase in the new budget as compared with the revised estimate mainly occurs under the following heads :—

(1) District Executive Force—Pay of Officers.

(2) District Executive Force—Pay of Establishment.

(3) General Police Fund.

(4) Charges in England.

The excess under (1) is chiefly due to annual increments and the conversion of the post of Assistant Superintendent of Police, Mardan into that of Superintendent of Police. The excess under " Pay of Establishment " is due to (i) conversion of the Mardan Sub-Division into a District and (ii) to the grant of allowances to the clerical establishment. The excesses mentioned at item Nos. (3) and (4) are nominal as previously these charges were shown under General Police Fund and " Expenditure in England " respectively, whereas now they have been shown under this major head.

36—Scientific Departments.

		Rs.
Actuals, 1932-33	...	4,641
Actuals, 1933-34	...	4,692
Actuals, 1934-35	...	5,024
Actuals, 1935-36	...	5,926
Budget Estimate, 1936-37	...	6,000
Revised Estimate, 1936-37	...	6,000
Budget Estimate, 1937-38	...	6,000

The expenditure under this head represents charges for the maintenance of the Peshawar Museum. The figures call for no special comment.

37—Education.

		Rs.
Actuals, 1932-33	...	18,92,034
Actuals, 1933-34	...	19,50,517
Actuals, 1934-35	...	20,96,515
Actuals, 1935-36	...	21,40,292
Budget Estimate, 1936-37	...	21,37,000
Revised Estimate, 1936-37	...	21,31,000
Budget Estimate, 1937-38	...	22,26,000

This major head shows the expenditure on education which in this Province consists of grants-in-aid to non-Government Arts Colleges, payments to other Governments for the training of North-West Frontier Province students in their institutions, maintenance of Government High Schools for boys and girls, grants to private institutions and Local Bodies for educational purposes, maintenance of training schools for male and female teachers, charges of the offices of the Director of Public Instruction and the several Inspecting Officers, scholarships and stipends, examination charges and miscellaneous.

The saving of Rs. 6,000 in the Revised Estimate for 1936-37 as compared with the sanctioned budget for that year was due to the non-utilization of the provision of Rs. 5,000 made in the budget for the training of North-West Frontier Province students at the Thomason Engineering College, Roorkee, and to the deputation of fewer students to the Engineering School, Rasool.

The increase of Rs. 95,000 in the Budget Estimate for 1937-38 over the Revised Estimate for 1936-37 is due mainly to the inclusion of provision for the items of new expenditure detailed in the Appendix to this Memorandum (Rs. 66,439), and Sterling Overseas Pay and Leave Salaries payable in England (Rs. 14,440) which were hitherto included in a separate grant. The remaining increase is due to the normal growth of expenditure on account of annual increments and expansion of education.

38—Medical.

		Rs.
Actuals, 1932-33	...	5,08,729
Actuals, 1933-34	...	5,43,901
Actuals, 1934-35	...	5,79,757
Actuals, 1935-36	...	6,15,671
Budget Estimate, 1936-37	...	6,78,000
Revised Estimate, 1936-37	...	7,07,000
Budget Estimate, 1937-38	...	6,92,000

The major head "38—Medical" includes the following charges :—

(1) Charges of the office of the Inspector-General of Civil Hospitals and Civil Surgeons.

(2) Expenditure of the Lady Reading Hospital, Peshawar, and Police and other Government hospitals and dispensaries.
(3) Grants-in-aid to Local Bodies for medical purposes.
(4) Scholarships paid to North-West Frontier Province students at the King Edward Medical College, Lahore, Medical School, Amritsar, Women's Christian College, Ludhiana and Lady Harding Medical College, Delhi.
(5) Maintenance charges of lunatics.
increase with the (6) Charges in England.

The Revised Estimate for 1936-37 as compared with the sanctioned budget for 1936--37 is mainly due to the provision of pay of Sub-Assistant Surgeons attached to Local Fund Hospitals, and the travelling allowance charges for court evidence of Sub-Assistant Surgeons attached to Local Fund Hospitals to this head. They were formerly paid direct from local funds.

The Budget Estimate for 1937-38 as compared with the Revised Estimate for 1936-37 shows a decrease of Rs. 15,000. This, however, is not actually the case as a sum of Rs. 63,000 round recoverable from Local Bodies on account of pay and leave salary contributions of Sub-Assistant Surgeons which was hitherto recorded under the Receipt head, has now been shown as deduction from expenditure under this head. But for this change in procedure the Budget Estimates for 1937-38 would be Rs. 7,55,000 as compared with the Revised Estimate of Rs. 7,07,000 for 1936-37, and this increase is due mainly to the inclusion of items of new schedule expenditure amounting to Rs. 34,916 as shown in the appendix to this memorandum, and to charges in England which were previously shown in a separate grant.

39—Public Health.

Actuals, 1932-33	...	1,16,498
Actuals, 1933-34	...	1,21,106
Actuals, 1934-35	...	1,31,887
Actuals, 1935-36	...	1,27,662
Budget Estimate, 1936-37	...	1,33,000
Revised Estimate, 1936-37	...	1,38,000
Budget Estimate, 1937-38	...	1,40,000

The following charges are recorded under this head :—

(1) Charges of the office of the Assistant Director of Public Health and Provincial Laboratory, Peshawar.
(2) Expenditure on Public Health and Vaccination Establishments and staff for the medical inspection of school children.
(3) Grants-in-aid to Local Bodies, etc., for public health purposes.
(4) Expenses in connection with epidemic diseases.
(5) Charges in England.

The increase in the budget estimate for 1937-38 as compared with the revised estimate for 1936-37 is mainly due to the inclusion of charges in England here instead of in a separate grant as heretofore.

40—Agriculture.

		Rs.
Actuals, 1932-33	...	72,491
Actuals, 1933-34	...	1,13,265
Actuals, 1934-35	...	1,71,551
Actuals, 1935-36	...	2,17,258
Budget Estimate, 1936-37	...	2,25,990
Revised Estimate, 1936-37	...	2,48,000
Budget Estimate, 1937-38	...	2,83,000

This head includes expenditure on the Office of the Director of

Agriculture and Allied Departments, North-West Frontier Province, District Work, the Seed Distribution Scheme, Experimental Farms at Tarnab, Haripur and Serai Naurang, Agricultural Education and Research and Improvement of Facilities for the Marketing of Agricultural Products.

As compared with the Budget Estimate for 1936-37 the increase in the Revised Estimate for that year was due mainly to the expenditure incurred by the Agricultural Department in connection with the exploitation of shisham trees on the Lower Swat Canal (Rs. 24,900), departmental marketing and preservation of fruit of the Tarnab Farm (about Rs. 14,000), honoraria to Professors of the Islamia College, Peshawar, for supervision of certain research schemes (Rs. 1,800) and increased expenditure under Travelling Allowance (Rs. 5,325) owing to extensive touring. The excesses on above accounts were partly counter-balanced by savings due to the grant of leave ex-India to the Director of Agriculture and the appointment of a junior officer in his place (Rs. 5,850), the post of Agricultural Officer, North-West Frontier Province having remained in abeyance (Rs. 9,600) and non-utilization of the provision made for the manufacture of bone-meal manure (Rs. 10,000) due to there being no demand for the manure.

The increase of Rs. 35,000 in the Budget Estimate for 1937-38, as compared with the Revised Estimate for 1936-37, is due to the following important variations :—

	Rs.
(1) Increased expenditure on the Directorate of Agriculture owing to the return of the substantive holder of the post from leave, appointment of an officer on special duty for two months for enquiry into the affairs of the Directorate and of additional establishment in connection with the enquiry and for recompilation of accounts and increase in the regular establishment ...	+19,600
(2) Larger provision made for the purchase of pure seed owing to the extension of the scheme regarding supply of pure seed to zamindars. This increase is only nominal as there is a *pari passu* increase in income from the sale of seed ...	+25,000
(3) Increase due to the fact that the grant from the Imperial Council of Agricultural Research towards the cost of the Marketing Scheme, hitherto adjusted by deduction from expenditure, will be credited to revenue with effect from 1937-38 ...	+10,000
(4) Inclusion of Sterling Overseas Pay and Leave Salaries payable in England. Such charges were formerly included in a separate grant...	+5,440
(5) Decrease due to the transfer of the scheme regarding exploitation of shisham trees to the Forest Department ...	−24,900
Net increase ...	35,140

There are a number of other small variations which counter-balance one another, their net effect on the budget being nil.

41—Veterinary.

		Rs.
Actuals, 1932-33	...	95,318
Actuals, 1933-34	...	1,10,838
Actuals, 1934-35	...	1,08,974
Actuals, 1935-36	...	1,29,089
Budget Estimate, 1936-37	...	1,42,000
Revised Estimate, 1936-37	...	1,41,000
Budget Estimate, 1937-38	...	1,57,000

This head includes the pay and allowances of the Superintendent, Civil Veterinary Department, his office establishment and subordinate veterinary establishments, cost of sera and vaccines and other medicines, Grants-in-aid to Hospitals and Dispensaries and to Local Bodies for cattle-breeding, miscellaneous expenses connected with public exhibitions and fairs, maintenance of bulls and stallions, prizes for the encouragement of horse and cattle-breeding, and charges connected with the Veterinary Disease Investigation Scheme. The last-named scheme is financed from grants received from the Imperial Council of Agricultural Research.

The activities and the expenditure of the Department are gradually expanding. The increase in the Budget Estimate for 1937-38 is due to the extent of Rs. 8,200 to the fact that the grant from the Imperial Council of Agricultural Research towards the cost of the Veterinary Disease Investigation Scheme, hitherto adjusted by deduction from expenditure, will be credited to revenue with effect from 1937-38. The remaining increase is due to the inclusion of provision for the items of new expenditure detailed in the Appendix to this Memorandum, and to the grant of arrears (Rs. 3,200) to the Superintendent, Civil Veterinary Department owing to the refixation of his pay in the Punjab Veterinary Service with retrospective effect from September 1930.

42—Co-operative Credit.

		Rs.
Actuals, 1932-33	...	66,877
Actuals, 1933-34	...	86,271
Actuals, 1934-35	...	90,613
Actuals, 1935-36	...	1,00,569
Budget Estimate, 1936-37	...	1,09,000
Revised Estimate, 1936-37	...	1,14,000
Budget Estimate, 1937-38	...	1,16,000

This major head shows expenditure on the pay and allowances of the staff employed for the supervision and audit of accounts of co-operative societies, for consolidation of holdings, and for propaganda and educative purposes ; also the contingent charges of their offices.

The activities, and therefore also the expenses, of the department are gradually increasing owing to the growing popularity of co-operative societies and increase in their number. As compared with the sanctioned budget for 1936-37 the increase in the Revised Estimate for that year was due mainly to the inclusion of expenditure on the Co-operative Training and Education Scheme. The expenditure on this scheme is financed from a grant given by the Government of India which is shown on the receipt side under the head " XXXI—Co-operative Credit ". The further increase in the Budget Estimate for 1937-38 occurs mainly under " Pay of Establishment " and is due to annual increments and creation of two additional posts of clerks, one for the Registrar, Co-operative Societies and the other for the Office of the Assistant Registrar, Peshawar.

43—Industries.

		Rs.
Actuals, 1932-33	...	...
Actuals, 1933-34	...	...
Actuals, 1934-35	...	...
Actuals, 1935-36	...	6,576
Budget Estimate, 1936-37	...	18,000
Revised Estimate, 1936-37	...	15,000
Budget Estimate, 1937-38	...	90,000

The charges under this head consist of payments made to the Punjab Government towards the cost of their Industries staff for supervision of industries in this Province, and the expenditure of the Handloom Weaving Institute, the Woollen Weaving Institute, and the Zamindara (Industrial) Shop, Peshawar.

The decrease in the Revised Estimate for 1936-37 was due to smaller expenditure on raw material, labour, etc., as there was less demand for cloth, etc., manufactured by the Handloom Weaving Institute.

The sum of Rs. 90,000 provided in the Budget Estimate for 1937-38 is made up of the following items :—

	Rs.
(1) Charges payable to the Punjab Government for their Industries Staff ...	800
(2) Expenditure of the Handloom Weaving Institute, Peshawar ...	14,500
(3) Installation of a Callendering Machine at the Handloom Weaving Institute at a cost of Rs. 23,000 non-recurring and Rs. 1,505 recurring. The Government of India have sanctioned a grant of Rs. 11,900 non-recurring towards the cost of this machine, which will be credited to Revenue ...	24,505
(4) Opening of an Institute for the development of Cottage and Small Scale Woollen Industries at a cost of Rs. 25,020 non-recurring and Rs. 18,615 recurring during 1937-38. The Government of India have sanctioned a grant of Rs. 19,660 (non-recurring Rs. 15,000 and recurring Rs. 4,660) towards the cost of this Institute, which will be credited to Revenue ...	43,635
(5) Expenditure of the Industrial Shop, Peshawar. This shop was financed formerly out of the Fund for the Economic Development and Improvement of Rural Areas created by the Central Government. The Provincial Government has decided to take it over with effect from the 1st August 1937 ...	6,200
Total ...	89,640
	or Rs. 90,000 round.

45—Broadcasting.

		Rs.
Actuals, 1935-36	...	16,638
Budget Estimate, 1936-37	...	40,000
Revised Estimate, 1936-37	...	30,000
Budget Estimate, 1937-38	...	25,000

Prior to the year 1936-37 expenditure on Broadcasting was recorded under the head "37 (now 47) Miscellaneous Departments". With effect from the 1st April 1937 a new major head "45—Broadcasting" has been opened in Accounts to record expenditure on this account.

The Government of India have taken over the Peshawar Broadcasting Station with effect from the 1st April 1937 and have paid for the Transmitter. The annual instalment towards the purchase of the Transmitter, for which provision was made in the Estimates for 1936-37, was therefore, not paid by the Provincial Government. This mainly accounts for the decrease of Rs. 10,000 in the Revised Estimate for 1936-37.

The sum of Rs. 25,000 provided in the Estimates for 1937-38 represents contribution towards the cost of rural programme and allows for an extension of the scheme.

47—Miscellaneous Department.

		Rs.
Actuals, 1932-33	...	2,479
Actuals, 1933-34	...	2,494
Actuals, 1934-35	...	2,502
Actuals, 1935-36	...	4,962
Budget Estimate, 1936-37	...	5,000
Revised Estimate, 1936-37	...	6,000
Budget Estimate, 1937-38	...	6,000

This head includes expenditure on the inspection of factories, Electric Inspector, vital statistics, conduct of Departmental Examinations and Fees from the Registration of Firms.

The increase in the Revised Estimate for 1936-37 as compared with the sanctioned Budget Estimate was due to the grant of honoraria for translating a number of examination books and the purchase of books owing to the departmental examination of Extra Assistant Commissioners having to be conducted separately now by this Government instead of conjointly with the Punjab.

In the Estimates for 1937-38 there is an unseen increase of Rs. 700 due to the transfer of fees from the Registration of Firms from Central to Provincial on the introduction of Provincial Autonomy. This increase, has been counterbalanced by the omission of the special provision allowed in the Revised Estimate for the grant of honoraria and purchase of books.

50—Civil Works.

	Works and other charges excluding establishment charges	Establishment charges	Total
	Rs.	Rs.	Rs.
Actuals, 1932-33 ...	27,84,833	4,89,571	32,74,404
Actuals, 1933-34 ...	28,65,460	2,90,252	31,55,712
Actuals, 1934-35 ...	28,25,284	3,18,631	31,43,915
Actuals, 1935-36 ...	28,54,906	3,15,226	31,70,132
Budget Estimate, 1936-37 ...	29,83,000	3,08,596	32,91,596
Revised Estimate, 1936-37 ...	30,31,000	3,02,276	33,33,276
Budget Estimate, 1937-38 ...	39,18,000	4,75,558	43,93,558

This major head shows the expenditure on the construction and maintenance of Government buildings and communications. Expenditure on roads financed from the Central Road Development Fund is also recorded under this head, but an equivalent amount is transferred from the deposit account of the Fund to the revenue head "XXXIX—Civil Works".

Works and Other Charges.—This expenditure fluctuates considerably from year to year according to the programme of new buildings and communications works sanctioned by Government. The increase in the Revised Estimate for 1936-37 was due mainly to new works sanctioned during the course of the year in connection with the formation of the Mardan District and the separation of the Provincial Judicial and Executive Services. There occurred a saving of Rs. one lakh in the grant for the construction of the Council Hall owing to the carry forward of a part of the expenditure to the next year, but set off against this saving there was a large excess of Rs. 96,000 on works financed from the Road Development Fund due to expenditure on certain bridges for which the Government of India allotted special grants from their reserve in the Central Road Development Fund.

The marked increase in the Budget Estimate for 1937-38 is due to more expenditure on new works, chief amongst which are the Council Hall, and certain Road and Bridges Schemes financed from the Road Development Fund. The Budget Estimate for 1937-38 includes a provision of Rs. 2,36,000 for the construction of the Council Hall as against Rs. 50,000 included on this account in the Revised Estimate for 1936-37. Similarly the Budget Estimate for 1937-38 provides for a total expenditure of Rs. 9,95,500 on Road Development Schemes as compared with Rs. 3,46,000 in the Revised Estimate for 1936-37. The large increase on Road Development works is due to expenditure on certain roads and bridges for which the Government of India have sanctioned additional grants out of the Central Reserve. (For details please see the explanatory memorandum relating to the head "Subventions from the Central Road Development Account".)

Establishment Charges.—Prior to 1933-34 buildings and roads works in this Province were executed by the Military Engineering

Service, who recovered the necessary departmental charges from this Government. The Buildings and Roads Branch was amalgamated with the Irrigation Branch of the Provincial Public Works Department in 1933-34. Hitherto the net establishment charges of the joint department (i.e. after excluding purely revenue establishments chargeable wholly to Irrigation) were distributed between Irrigation heads and Civil Works in the ratio of 65 : 35. The ratio stood in need of revision and it has been decided that with effect from 1937-38 the distribution between the two heads should be made equally in order to accord with facts. This accounts for the large increase in the share debitable to Civil Works in 1937-38.

54—Famine.

		Rs.
Actuals, 1932-33	...	10,000
Actuals, 1933-34	...	10,000
Actuals, 1934-35	...	10,000
Actuals, 1935-36	...	10,000
Budget Estimate, 1936-37	...	10,000
Revised Estimate, 1936-37	...	10,000
Budget Estimate, 1937-38	...	10,000

Under the rules contained in Schedule IV to the Devolution Rules, the North-West Frontier Province Government was required to provide in its budget an annual assignment of Rs. 10,000 for expenditure upon the relief of famine, until the balance at the credit of the Famine Relief Fund amounted to Rs. 1,50,000. Any portion of the assignment so provided which was not utilised in the course of the year on famine relief was transferred automatically to the Famine Relief Fund. On the introduction of Provincial Autonomy from the 1st April 1937, the balance at the credit of the fund has become a part of the Provincial balances, but the North-West Frontier Province Government propose to continue the fund and steps are being taken to its continuance by an Act of the Legislative Assembly. Prior to 1st April 1937 the balance in the fund formed part of the general balance of the Government of India who paid interest on the accumulated balance at the credit of the fund.

No expenditure was incurred on famine in 1936-37 nor is any anticipated in the year 1937-38. The sum of Rs. 10,000 provided in the revised estimate for 1936-37 and the Budget Estimate for 1937-38 each therefore represents the amount transferred to the Famine Relief Fund.

55—Superannuation Allowances and Pensions.

		Rs.
Actuals, 1932-33	...	6,16,045
Actuals, 1933-34	...	6,32,298
Actuals, 1934-35	...	7,02,215
Actuals, 1935-36	...	6,88,097
Budget Estimate, 1936-37	...	7,85,000
Revised Estimate, 1936-37	...	7,44,000
Budget Estimate, 1937-38	...	9,28,000

This head comprises charges for pensions, gratuities and compassionate allowances. The pensionary charges relating to the Irrigation Department are, however, debited to that Department by a per contra credit to this head.

The saving of Rs. 41,000 in the Revised Estimate for 1936-37 as compared with the original budget were due partly to smaller expenditure under "Superannuation and retired allowances"

(Rs. 22,000) and partly to larger recoveries from the Irrigation Department on account of the pensions chargeable to that Department (Rs. 12,000). The increase in the next year's budget is due, to the extent of Rs. 1,32,000, to the inclusion of charges in England under this head instead of under a separate grant. The remaining increase is due chiefly to the normal growth of expenditure especially under the heads "Superannuation and Retired Allowances" and "Equated payments of Commuted Value of Pensions".

55-A—Commutation of Pensions financed from Ordinary Revenues.

		Rs.
Budget Estimate, 1937-38	...	73,000

Upto the end of 1936-37 expenditure on commuted value of Pensions was charged in the first instance to Capital under the head "83—Payments of Commuted Value of Pensions (not charged to Revenues)" and the capital account was cleared by repayment from the revenues by a system of equated payments spread over 15 years which included interest on the capital invested. With effect from the year 1937-38 it has been decided that expenditure on the commuted value of pensions should be financed direct from ordinary revenues.

56—Stationery and Printing.

		Rs.
Actuals, 1932-33	...	2,26,478
Actuals, 1933-34	...	2,35,879
Actuals, 1934-35	...	2,31,661
Actuals, 1935-36	...	2,35,102
Budget Estimate, 1936-37	...	2,45,000
Revised Estimate, 1936-37	...	2,55,000
Budget Estimate, 1937-38	...	2,43,000

The following charges are debited under this head :—

(1) Cost of stationery purchased locally or from Central Stores.

(2) Cost of plain paper used with stamps, and discount on its sale.

(3) Charges of the Government Printing and Stationery Office and the Jail Press, Peshawar.

(4) Printing at Private Presses.

The increase of Rs. 10,000 in the Revised Estimate for 1936-37 as compared with the sanctioned budget for that year was due mainly to larger expenditure on the purchase of paper owing to increased consumption by Government Departments and to the fact that during the past few years supplies were made partly from the stock in hand which has now been reduced considerably.

The decrease in the Budget Estimate for 1937-38 is only nominal, as recoveries from Government Departments that pay for their printing and stationery, which were hitherto credited to receipts, will be adjusted by deduction from expenditure under this head with effect from 1937-38. Provision has also been made in the Budget Estimate for 1937-38 for the replacement of certain machines of the Government Printing and Stationery Office, Peshawar at a cost of Rs. 18,000 but this expnditure will be met by transfer from the accummulated balance in the Press Depreciation Reserve Fund and involves no increase in expenditure under this head.

57—Miscellaneous.

		Rs.
Actuals, 1932-33	...	92,466
Actuals, 1933-34	...	1,08,600
Actuals, 1934-35	...	1,25,488
Actuals, 1935-36	...	1,53,884
Budget Estimate, 1936-37	...	1,32,000
Revised Estimate, 1936-37	...	1,28,000
Budget Estimate, 1937-38	...	1,53,000

The expenditure chargeable to revenue which it is not possible to debit to any other head is accounted for under this head. The important items for which provision has been made are—

(1) Donations for charitable purposes.
(2) Charges on account of European vagrants.
(3) Guarantees paid to the Post and Telegraph Department for the opening of Post and Telegraph Offices which are not considered remunerative, and rents of telephone lines.
(4) Irrecoverable temporary loans written off.
(5) Grants to local bodies in aid of their resources.
(6) Charges of the Publicity Office.

In the Revised Estimate for 1936-37 there was actually a saving of Rs. 10,000 under the head "Guarantees for the maintenance of Post and Telegraph Offices and Telephone Lines" due mainly to the rebate allowed by the Post and Telegraph Department on account of the trunk calls made on the Rawalpindi-Abbottabad telephone trunk line. These savings were, however, partly counterbalanced by excesses amounting to Rs. 6,000 due to a grant-in-aid of Rs. 3,000 made to the Kohat Municipality for the cost of the loan realizing establishment and to the write off of more irrecoverable loans than originally anticipated (Rs. 3,000).

The increase of Rs. 25,000 in the Budget Estimate for 1937-38 over the Revised Estimate for 1936-37 is due to :—

		Rs.
(1) Grant-in-aid made to the Tank Notified Area Committee in aid of its resources	...	8,000
(2) Transfer from the Deposit Account of grant sanctioned by the Government of India for the development and improvement of rural areas, for expenditure on drinking water-supply	...	13,000
(3) Provision made in connection with the celebration of the Coronation Day of His Majesty the King Emperor	...	7,000
(4) Increased expenditure under Publicity Board due to the appointment of a senior officer as Publicity Officer and grant of special pay to him of Rs. 200 per mensem	...	4,000
Total	...	32,000
Partly counterbalanced by savings under "Guarantees for the Post and Telegraph Offices and Telephone Lines" owing to omission of the special provision allowed in the Revised Estimate for 1936-37 for the arrear rent of the Rawalpindi-Abbottabad telephone trunk line	...	—10,000
Net	...	22,000

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

68—Construction of Irrigation Works not charged to Revenue.

	Works and other charges excluding establishment and pensionary charges on (Pro-Rata) basis.	Establishment and pensionary charges (Pro-Rata).	Expenditure in England.	Total.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1932-33 ...	71,067	37,918	...	1,08,985
Actuals, 1933-34 ...	49,281	30,393	...	79,674
Actuals, 1934-35 ...	5,08,579	32,421	1,234	5,42,234
Actuals, 1935-36 ...	13,71,020	28,871	4,640	13,50,531
Budget Estimate, 1936-37 ...	3,57,000	10,208	...	3,67,208
Revised Estimate, 1936-37 ...	3,75,000	58,506	...	4,33,506
Budget Estimate, 1937-38 ...	38,000	19,181	...	57,181

NOTE.—The variations under the head " Establishment and Pensionary Charges (Pro-Rata) " are dealt with in the note under the head " Establishment and Pensionary Charges of the Public Works Department ".

The expenditure on capital works on the Upper Swat, Lower Swat and Kabul River Canals and Paharpur Canal (old project and Perennial Canal Scheme project) for which separate accounts are kept is recorded under this head provided the cost of such works exceeds Rs. 1,000 in each case.

2. The increase of Rs. 18,000 in the Revised Estimate for 1936-37 (Rs 3,75,000) over the sanctioned budget of Rs. 3,57,000 was due to the increased expenditure on the Paharpur Perennial Canal Scheme.

3. The budget estimate of Rs. 38,000 includes Rs. 8,000 only on account of the Paharpur Perennial Canal Scheme as against Rs. 3,58,000 allowed in the Revised Estimate for 1936-37.

4. The expenditure on the Paharpur Perennial Canal Scheme was to be financed from the loans from the Government of India. The loans taken for this scheme upto the end of 1935-36 amounted to Rs. 17,29,000 and have been remitted by the Government of India on the introduction of the Provincial Autonomy. The expenditure on the scheme over the sum of Rs. 17,29,000 will be met from loans to be raised by the Local Government.

79—Hydro-Electric Schemes—Malakand Hydro-Electric Scheme.

	In India.	In England.	Total.
	Rs.	Rs.	Rs.
Actuals, 1934-35 ...	1,26,890	...	1,26,890
Actuals, 1935-36 ...	3,00,449	6,813	3,07,262
Budget Estimate, 1936-37 ...	5,42,000	17,70,000	23,12,000
Revised Estimate, 1936-37 ...	8,38,000	16,47,000	24,85,000
Budget Estimate, 1937-38 ...	20,87,000	3,42,000	24,29,000

1. The capital expenditure on the Malakand Hydro-Electric Scheme is recorded under this head.

2. The Budget Estimate for 1936-37 included a provision of Rs. 23,12,000 for expenditure on the Malakand Hydro-Electric Scheme. The expenditure during the course of the year was, however, estimated at Rs. 24,85,000. In 1937-38 it is estimated that the expenditure will amount to Rs. 24,29,000 which includes Rs. 1,50,000 on account of taking over the local distribution of electrical energy in the Civil Area in the Peshawar Cantonment and Rs. 80,000 for building a retaining wall and guniting the cut in the tunnel and lining the tunnel. These amounts were not included in the original project of the scheme.

3. The total expenditure on the scheme as originally estimated amounted to Rs. 42,00,000 excluding interest charges during the course of the construction. In November 1936 the estimate of Rs. 42,00,000 was raised to Rs. 60,65,000. This figure of Rs. 60,65,000 has since been raised by Rs. 2,30,000 mentioned in paragraph 2 above. The total expenditure on the scheme as now estimated amounts to Rs. 62,95,000.

4. This scheme was to be financed from the loans from the Government of India. The loans taken for this scheme from the Government of India amounted to Rs. 6,08,000 upto the end of 1935-36. These loans, on the introduction of Provincial Autonomy, have been written off by the Government of India. All expenditure on this scheme over and above Rs. 6,08,000 will have to be met from loans to be arranged by this Government.

81—Civil Works not Charged to Revenue.

		Rs.
Budget Estimate, 1937-38	...	4,81,000

This major head includes expenditure on civil buildings financed from borrowed funds. The sum of Rs. 4,81,000 provided in the Budget Estimate for 1937-38 is intended for expenditure on the following works :—

		Rs.
(1) Construction of Ministers' bungalows and other buildings at Abbottabad	...	1,50,000
(2) Construction of 15 bungalows for officers at Peshawar	...	2,20,000
(3) Construction of quarters for clerks at Peshawar	...	1,00,000
(4) Creation of a temporary project sub-division for the construction of buildings at Peshawar		10,500
Rounding	...	500
Total	...	4,81,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

State Provident Funds (Disbursements).

		Rs.
Budget Estimate, 1937-38	...	1,25,000

Accumulations at the credit of Government servants in the various Provident Funds, as mentioned on the receipt side, when paid to them on the termination of their service are charged to this head. Temporary withdrawals allowed to officials during their service are also booked here.

Famine Relief Fund (Receipts and Payments).

	Actuals 1932-33	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget Estimate 1936-37	Revised Estimate, 1936-37	Budget Estimate 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Opening balance	...	10,000	20,325	30,833	41,500	41,527	52,400
Add on account of the unexpected balance of the annual assignment transferred from the head "54-Famine".	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest on the balance of the fund.	...	325	508	694	900	831	1,000
Rounding	...	...	...	...	...	+ 42	
Total ...	10,000	20,325	30,833	41,527	52,400	52,400	63,400
Deduct withdrawals	..	...	...	...	...	...	...
Closing balance	10,000	20,325	30,833	41,527	52,400	52,400	63,400

As explained in the note under "54—Famine" the Famine Relief Fund consists of the unexpended balances of the annual assignment for each year transferred to the fund together with any interest which may accrue on these balances.

Depreciation Reserve Fund for Government Presses.

	Actuals, 1932-33	Actuals, 1933-34	Actuals, 1934-35	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	...	27,607	39,870	40,450	50,550	50,652	49,252
Receipts ...	31,094	15,259	13,280	10,833	11,000	11,600	11,100
Total ...	31,094	42,866	53,150	51,283	61,550	62,252	60,352
Expenditure ...	3,487	2,996	12,700	631	14,500	13,000	18,500
Closing balance ..	27,607	39,870	40,450	50,652	47,050	49,252	41,852

The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of renewals and replacements of plant, machinery and furniture, etc., in order that the Government Presses may be kept automatically in an efficient working condition. Depreciation charges calculated at percentage rates on the book value of machinery, etc., in use in Government Presses are provided for annually under the head "56—Stationery and Printing" and are credited to this Fund; and expenditure incurred from time to time on renewals and replacements is then met by withdrawal from the Fund.

Provision was made in the Budget Estimate for 1936-37 for the replacement of an old printing machine in the Government Press, Peshawar (Rs. 13,000) and for the purchase of a Duplicator and Vernacular Typewriter for the Central Jail Press, Peshawar (Rs. 1,500). It was subsequently decided that the Duplicator and the Vernacular Typewriter were not a correct charge on the Reserve Fund and the Revised Estimate for 1936-37 was reduced accordingly. The Budget Estimate for 1937-38 provides for the replacement of certain other machines of the Government Press (Rs. 18,000) and for the replacement of a numbering machine in the Jail Press (Rs. 500).

General Police Fund (Receipts and Disbursements).

	Rs. Receipts.	Rs. Disbursements.
Budget Estimate, 1937-38 ...	24,000	24,000

Recoveries made under Sections 13—15 of the Indian Police Act, 1861, to meet the cost of the additional Police entertained under that Act, are credited to the head "XXIII—Police". The moneys so credited when transferred to this Fund are accounted for by debit to the expenditure head "29—Police—Transfers to the General Police Fund" and credit to the Deposit head "General Police Fund". The actual expenditure on the additional Police is then met out of the Fund direct.

The transactions connected with this Fund have been transferred from the Central to the Provincial Accounts with effect from the 1st April 1937.

Deposits of Local Funds (Disbursements).

	Rs.
Budget Estimate, 1937-38 ...	24,95,000

The details of these funds are recorded on the receipt side. Payments of these funds are made by cheques. No Local Fund is, however, allowed to overdraw the balance at its credit without obtaining beforehand a loan or contribution to cover the overdraft from the Local Government.

Departmental and Judicial Deposits—Civil Deposits (Disbursements).

	Rs.
Budget Estimate, 1937-38 ...	33,96,000

The various kinds of deposits falling under this category are detailed on the receipt side.

Repayments of these deposits are made under proper authority. In the case of Civil Courts Deposits and Personal Deposits which are of the nature of purely banking accounts, the repayments, are, however, made by cheques on treasuries.

Subventions from Central Road Development Account.

	Actuals, 1932-33	Actuals, 1933-34	Actuals, 1934-35	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,82,263	3,03,531	1,87,862	92,291	1,41,391	1,76,285	1,47,285
Subventions from Central Road Development Account		2,52,086	1,78,867	2,48,865	1,50,000	3,17,000	8,48,500
Total ...	4,82,263	5,55,617	3,66,729	3,41,156	2,91,391	4,93,285	9,95,785
Expenditure ...	1,78,732	3,67,755	2,74,438	1,64,871	2,50,000	3,46,000	9,95,500
Closing balance...	3,03,531	1,87,862	92,291	1,76,285	41,391	1,47,285	285

As a result of the recommendations of the Indian Road Committee, the rates of excise and import duties on motor spirit were enhanced in 1929, and with the additional revenue thus derived the Government of India have built up a fund called the "Central Road Development Fund". A reserve of 15 per cent. is retained as a Central Reserve, and the balance of the credit in a year is distributed amongst the Provincial Governments and Administrations in the ratio which the comsumption of petrol in each province bears to the total consumption in India. These subventions are credited in the Provincial Accounts to the deposit head "Subventions from the Central Road Development Account". The expenditure on approved projects financed from the fund is charged to the head "50—Civil Works—Communications" and at the same time an equivalent amount is transferred from the deposit account to the revenue head "XXXIX—Civil Works". Hitherto the unexpended balances formed part of the Provincial Balance and could be used temporarily for ways and means purposes. It has now been decided that future allocations to the Province will be retained by the Government of India until the present balances with the Provincial Government are exhausted. Thereafter quarterly advances will be made to the Local Government on the basis of estimated expenditure to be incurred in each quarter, and the advances so made will be adjusted at the end of each quarter against actual expenditure. The receipts and expenditure of the Local Government in the Road Fund will thus balance and there will be no accumulated credits in the Provincial Accounts.

The large increases in the Revised Estimate for 1936-37 and in the Budget Estimate for 1937-38 are due to special grants made by the Government of India out of the Central Reserve for the following works in this Province :—

(1) Reconstruction of a portion of the Adozai Bridge on the Peshawar-Shabkadar Road.

(2) Reconstruction of the Gulabad Bridge on the Peshawar-Charsadda Road.

(3) Construction of a bridge at Jalala on the Malakand Road.

(4) Construction of a road from Rustam to Buner Border over the Ambela Pass.

(5) Reconstruction of the Nagoman Bridge on the Peshawar-Shabkadar Road.

Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.

	Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget, Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	...	2,22,497	1,39,941
Receipts ...	3,04,156	...	4,200	23,860
Disbursements ...	81,659	...	86,756	53,860
Closing Balance ...	2,22,497	...	1,39,941	1,09,941

This deposit account is sub-divided into three accounts, viz. :—

(1) The Co-operative Training and Education Scheme,

(2) Cottage and Small Scale Woollen Industries, and

(3) Other Schemes for the Economic Development and Improvement of Rural Areas.

Each of these accounts is explained below :—

(1) *Co-operative Training and Education Scheme.*—The Government of India have allotted a sum of Rs. 20,780, payable in five annual instalments of Rs. 4,156 each for expenditure on co-operative training and education in this Province. The grants received from the Government of India are credited to this deposit account. Actual expenditure on the scheme is charged to the head " 42—Co-operative Credit " and an equivalent amount is then transferred from the deposit account to the revenue head "XXXI—Co-operative Credit".

(2) *Cottage and Small Scale Woollen Industries.*—The Government of India have sanctioned a grant of Rs. 19,660 (non-recurring Rs. 15,000 and recurring Rs. 4,660) during 1937-38 for the development of cottage and small scale woollen industries in this Province. The expenditure of the scheme will be charged to the head " 43—Industries " and the amount to be financed from the Government of India grant will be transferred from the deposit account to the revenue head " XXXII—Industries ". The total expenditure on the scheme in 1937-38 is estimated at Rs. 43,635 of which Rs. 19,660 will be met from the Government of India grant and the balance from Provincial Revenues.

(3) *Other schemes for the Economic Development and Improvement of Rural Areas.*—A fund for the Economic Development and Improvement of Rural Areas was started in 1935-36 with a grant of Rs. 3 lakhs from the Government of India. Hitherto the expenditure on schemes financed from the fund was charged direct to the fund. From 1937-38 the expenditure on the various objects financed from the fund will be charged to the relevant service heads as ordinary expenditure of the departments concerned and an equivalent amount will be transferred from the fund to the corresponding revenue heads The expenditure from this fund in 1937-38 is estimated at Rs. 30,000 as detailed below :—

	Rs.
(1) Drinking Water-Supply Schemes ...	13,000
(2) Discretionary grants by Deputy Commissioners ...	17,000
	30,000

Deposit Account of Grants made by the Imperial Council of Agricultural Research.

	Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget, Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	...	2,770	1,549
Receipts ...	15,400	...	16,600	25,600
Disbursements ...	12,630	...	17,821	25,600
Closing Balance ...	2,770	...	1,549	1,549

Grants made by the Imperial Council of Agricultural Research for expenditure on special agricultural schemes and other allied objects are credited to this deposit account in the first instance. Actual expenditure on those schemes is accounted for as ordinary expenditure of the Agricultural or Veterinary Departments under the heads "40—Agriculture" or "41—Veterinary" as the case may be, and at the end of the year an equivalent amount is transferred from the deposit account to the appropriate revenue head concerned. So far the following grants have been sanctioned by the Imperial Council of Agricultural Research :—

		Rs.
Scheme for the improvement of Agricultural Marketing :—		
1935-36	...	10,000
1936-37	...	10,000
1937-38	...	10,000
Total	...	30,000
The Sugarcane Research Scheme :—		
1937-38	...	7,400
The Veterinary Disease Investigation Scheme :—		
1935-36	...	5,400
1936-37	...	6,600
1937-38	...	8,200
Total	...	20,200
Grand Total	...	57,600

Deposit Account of Grants from the Central Government for the Development of Handloom Industries.

	Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget, Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	...	...	10,000
Receipts ..	5,500	...	13,500	7,300
Disbursements ...	5,500	...	3,500	17,300
Closing Balance ...	...	...	10,000	...

This deposit account has been opened to record transactions relating to grants made by Government of India for the development of handloom industry in this Province. The actual expenditure

incurred from such grants is charged to the head " 43—Industries ", and at the end of the year the amount to be financed from the Government of India grant is debited to this deposit account and credited to the revenue account under the head " XXXII—Industries ".

So far the Government of India have sanctioned the following grants for the development of the Handloom Weaving Industry in this Province :—

		Rs.
To meet in part the expenditure of the Handloom Weaving Institute, Peshawar :—		
1935-36	...	5,500
1936-37	...	3,500
1937-38	...	5,400
		14,400
To meet a portion of the cost of installing a callendering machine for the benefit of the local weaving industry :—		
1936-37	...	10,000
1937-38	...	1,900
		11,900
Total	...	26,300

Advances not bearing Interest—Advances Repayable and Permanent Advances (Disbursements).

		Rs.
Budget Estimate, 1937-38	...	2,46,000

The sum of Rs. 2,46,000 provided under this head is on account of :—

		Rs.
(1) Objection Book Advances	...	60,000
(2) Forest Advances	...	1,84,000
(3) Permanent Advances	...	2,000
Total	...	2,46,000

Advances of pay and travelling allowance granted to Government servants under orders of transfer are recorded under " Objection Book Advances ".

Subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Officer are given cash advances of suitable amounts to enable them to make such disbursements as they are empowered to. These advances are termed " Forest Advances ".

Advances granted to Government officers who have to make payments before they can place themselves in funds by drawing bills, are debited to the head " Permanent Advances ". They are of the nature of permanent imprests allowed to officers. The amount of each such advance is fixed by Government according to the minimum requirements of each office as they involve permanent retention of monies outside the treasury.

Loans and Advances by Provincial Government (Recoveries and Disbursements).

	Actuals, 1932-33	Actuals, 1933-34	Actuals, 1934-35	Actuals, 1935-36	Budget Estimate, 1936-37	Revised Estimate, 1936-37	Budget Estimate, 1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	34,46,889	32,64,439	31,43,089	30,58,925	29,33,000	29,17,000	29,53,000
Advances ...	98,238	1,78,577	1,32.952	1,10,440	5,05,000	2,72,000	4,12,000
Recoveries ...	2,80,688	2,99,927	2,17,116	2,51,989	2,43,000	2,36,000	3,46,000
Closing balance	32,64,439	31,43,089	30,58,925	29,17,376	31,95,000	29,53,000	30,18,000 9

Advances and loans granted by Government to cultivators, land-holders and other notabilities, Local Bodies and Government Servants are recorded under this head.

Advances.--The Budget Estimates for 1936-37 included a provision of Rs. 1,75,000 for the grant of loans to the Bannu and Haripur Municipalities for Water-Supply Schemes and of Rs. 2,00,000 for the grant of loans to the sufferers of the Abbottabad fire. The loans for the Water-Supply Schemes were not taken by the Committees, and loans of Rs. 1,59,500 were granted to the sufferers of the Abbottabad fire during the course of the year. This explains the main decrease in the Revised Estimate for 1936-37 as compared with the sanctioned budget, the remaining decrease is due to less advances granted to cultivators.

The details of Rs. 4,12,000 provided in the Budget Estimates for 1937-38 are as under :—

		Rs.
(1) Advances to cultivators	...	1,60,000
(2) Loan to Bannu Municipality for Water-Supply Scheme	...	1,00,000
(3) Loans to the Abbottabad fire sufferers	...	40,500
(4) Loans to Government Servants	...	1,11,500
Total	...	4,12,000

Recoveries.—The Budget Estimate for the year 1936-37 included Rs. 1,83,000 on account of recoveries from advances given to Cultivators and Land-holders and other Notabilities whereas the revised estimate shows Rs. 1,60,000 on this account. This decrease is partly counterbalanced by more recoveries on account of advances granted to Municipalities.

The increase in the current year's estimate as compared with the Revised Estimate for 1936-37 is due chiefly to provision made on account of recoveries from advances granted to Government Servants (Rs. 74,000), Land-holders and other Notabilities (Rs. 18,000) and Cultivators (Rs 14,000). The recoveries on account of advances from Government Servants were credited to Central Government in previous years.

Advances from the Provincial Loans Fund—Repayments.

		Rs.
Actuals, 1932-33	...	69,123
Actuals, 1933-34	...	65,189
Actuals, 1934-35	...	67,731
Actuals, 1935-36	...	70,373
Budget Estimate, 1936-37	...	73,000
Revised Estimate, 1936-37	...	73,000
Budget Estimate, 1937-38	...	35,00,000

As explained on the receipt side under the head " Appropriation for Reduction or Avoidance of Debt " a sum of Rs. 73,000 on account of the repayment of the principal portion of the loan of Rs. 34,46,889 taken from the Government of India was shown under this head in the Revised Estimate for 1936-37 as sanctioned in the estimates for that year.

The outstanding balance on the 31st March 1937 on account of the above loan has been written off by the Government of India, vide the note under the head " 23—Appropriation for Reduction or Avoidance of Debt ". No provision for the repayment of this loan has therefore been made in the Estimates for 1937-38. The sum of Rs. 35,00,000 entered in the Estimates for 1937-38 represents the payment in lump of the loan of Rs. 35,00,000 obtained from the Government of India in 1936-37.

Remittances—Remittances within India (Disbursements).

		Rs.
Budget Estimate, 1937-38	...	38,34,000

See remarks on the receipt side.

GS&PDeptt-NWFP—1741FStoG—150—21-8-37—(74)

APPENDIX

Statement of items of new expenditure included in the Budget Estimate for the year 1937-38

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
1	7—Land Revenue	Revival of the post of Field Kanungo Bilot, District Dera Ismail Khan and the addition of a Chaprasi for the Field Kanungo and the creation of a post of Patwari for the Dera Ismail Khan District circle.	...	595	1,098
2	Do. ...	Appointment of a District Kanungo and a peon in connection with the formation of the Mardan Sub-Division into a separate District with effect from the 1st January 1937.	...	1,140	1,140
		Total Land Revenue ...	...	1,735	2,238
3	8—Provincial Excise.	Conversion of the post of a Sub-Inspector into that of an Inspector, the appointment of a peon and other expenses connected with the formation of the Mardan District.	...	1,163	2,532
		Total 8—Provincial Excise ...	...	1,163	2,532
4	9—Stamps ...	Appointment of an Inspector and Auditor of Stamps and his peon with effect from the 1st October 1937 to the end of the current financial year.	975	...	...
		Total 9—Stamps ...	975	...	...
5	10—Forests ...	Conservation of Rakh Miran in the Dera Ismail Khan District.	1,250	1,868	4,420
6	Do. ...	Revision of working plan of the Galis Forest Division.	6,500	...	...
7	Do. ...	Revision of the grade pay of the Superintendent, Office of the Conservator of Forests, North-West Frontier Province.	...	1,080	1,200
8	Do. ...	Training of two Government stipendiary students at the Forest College, Dehra Dun.	...	4,240	4,300 (for 2 years only).
		Total 10—Forests ...	7,750	7,188	9,920
9	11—Registration...	Appointment of a permanent Registration Muharrir at Swabi in the grade of Rs. 30—1½—60/2—70 with effect from the 1st October 1937.	..	150	560
		Total 11—Registration ...	...	150	560

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38 Non-recurring	Cost during the year 1937-38 Recurring	Average cost in future years
			Rs.	Rs.	Rs.
10	12—Charges on account of Motor Vehicles Taxation Act.	Appointment of staff for the collection of motor taxation in the North-West Frontier Province.	...	6,928	12,952
		Total 12—Charges on account of Motor Vehicles Taxation Act.	...	6,928	12,952
11	XVII—Irrigation—Deduct Working Expenses.	Maintenance and repairs of the Bilot Section of the Paharpur Canal.	...	20,000	20,000
		Total XVII—Irrigation Working Expenses.	...	20,000	20,000
12	18—B. Irrigation Works incharge of P. W. D. Officers.	Additional funds required for the improvement of drains.	10,000	...	(a)
		Total 18-B—Irrigation Works in-charge of P. W. D. Officers.	10,000	...	(a)
13	Establishment charges of the P. W. D.	Continuance of the Peshawar Buildings and Roads Sub-Division up to the end of February 1938.	8,400	...	...
14	Do. ...	Appointment of a gauge reader at Khairabad with effect from the 1st October 1937.	...	125	300
15	Do. ...	Employment of nine extra Patwaris on the Paharpur Canal from the 1st April 1936.	...	3,564	3,564
16	...	Temporary employment of one Superintendent and a Typist on special duty in connection with the preparation of Public Works Department Code for North-West Frontier Province.	2,400	...	...
17	...	Preparing Chak Bandi for making Shajras on the Paharpur Canal.	225	...	...
		Total Establishment charges of the P. W. D.	11,025	3,689	3,864
18	25—General Administration.	Conversion of the work charged post of Head Mali, Government House, Peshawar, from the grade of Rs. 50—5—80 to that of a Garden Supervisor in the grade of Rs. 50—5—100 with effect from the 1st May 1936.	...	890	775

(a) Total cost of the scheme is estimated at Rs. 3,31,000. Allotment will be made yearly in future as funds permit.

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
19	25—General Administration.	Appointment of a record lifter in the Civil Secretariat from the 1st October 1937.	...	110	270
20	Do. ...	Two leave reserve clerks 3rd grade for Revenue and Divisional Commissioner's Office.	...	500	1,691
21	Do. ...	Steno for Assistant Commissioner, Hangu.	...	200	729
22	Do. ...	Appointment of a fine Muharrir in the Bannu District in the grade of Rs 30—1½—60—2—70 plus Rs 5, Headquarter allowance for two years with effect from the 1st October 1937.	175(b)	...	...
23	Do. ...	Conversion of the post of Assistant Grade I in the Finance Branch of the Civil Secretariat, North-West Frontier Province, into that of a Head Assistant.	...	600	600
24	Do. ...	Creation of two permanent posts of Clerks and one Daftry for the Office of the Secretary, Legislative Department.	...	2,382	2,724
25	Do. ...	Increase in the Personal Pay of Assistant Secretary (General) to Government North-West Frontier Province, from Rs. 100 to Rs. 150 per mensem from the 1st February 1937.	..	600	600
26	Do. ...	Creation of four permanent posts of Clerks to supplement the existing leave reserve in the Civil Secretariat North-West Frontier Province, and creation of two permanent posts of Assistant Grade II (one in Transferred Departments and the other in the Issue Branch) with effect from the 1st November 1936.	..	5,400	8,571
27	Do. ...	Employment of temporary staff for overhauling the old Secretariat ordinary records for six months with effect from the 1st November 1936.	454	...	...
28	Do. ...	Reorganization of the Provincial Civil Service chiefly as a result of the separation of the Judiciary and Executive Services with effect from the 1st January 1937.	...	62,000	62,000
28-A	Do. ...	Formation of Mardan Sub-Division into a separate District with effect from the 1st January 1937.	...	13,132	12,626
		Total 25—General Administration ..	629	85,814	90,586

(b) Rs. 420 in 1938-39 and Rs. 245 in 1939-40.

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Re-curring	
			Rs.	Rs.	Rs.
29	28—Jails and Convict Settlements.	Appointment of an additional compounder for the Central Jail Hospital, Dera Ismail Khan with effect from the 1st October 1937.	...	179	426
30	Do. ...	Appointment of a Teacher for habitual adolescents, Central Jail, Dera Ismail Khan, with effect from the 1st October 1937.	...	150	448
31	Do. ...	Opening of a new Judicial Lock-up at Swabi.	...	942	1,616
		Total 28—Jails and Convict Settlements.	...	1,271	2,490
32	29—Police ...	Leave reserve of three men in the rank of prosecuting Sub-Inspectors.	600	1,799	5,460
33	Do. ...	Location of permanent Police Post at village Kakki, Bannu District, with effect from the 1st October 1937.	200	2,072	4,996
34	Do. ...	Location of permanent Police Post at village Umarzai, Peshawar District with effect from the 1st October 1937.	200	2,072	4,996
35	Do. ...	Police guards for the Hon'ble Ministers, North-West Frontier Province.	...	2,966	4,416
36	Do. ...	Grant of allowances to the Police Clerical Establishment in the North-West Frontier Province, with effect from the 1st January 1937.	...	10,860	13,692
37	Do. ...	Establishment required for the opening of Police Training School at Hangu.	...	8,427	8,643
38	Do. ...	Reorganization of the C. I. D., Executive Staff.	...	6,434	7,992
39	Do. ...	Creation of the Posts of one whole Superintendent, one Sub-Inspector, 16 Head Constables, two Foot Constables Selection grade and seven Foot Constables time-scale in connection with formation of the Mardan Sub-Division into a separate District with effect from the 1st January 1937.	...	31,652	26,354
		Total 29—Police ...	1,000	66,282	76,549
40	37—Education ...	Additional grant to the Islamia College, Peshawar for Agricultural classes.	33,000	11,160	11,160
41	Do. ...	Conversion of the Municipal Board Urdu Vernacular Middle School, Dera Ismail Khan, into an Anglo-Vernacular Middle School, with effect from the 1st October 1937.	500	1,179	5,437

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
42	37—Education ...	Appointment of an English Teacher on Rs. 35 per mensem for the Vernacular Middle School, Sherwan, District Hazara, for teaching English to Junior and Senior special classes, with effect from the 1st October 1937.	...	125	500
43	Do. ...	Conversion of the Anglo-Vernacular Lower Middle School, Thull (Kohat District) into full Anglo-Vernacular Middle School with effect from the 1st October 1937.	300	1,544	6,141
44	Do. ...	Conversion of the District Board Vernacular Middle School, Oghi, into Anglo-Vernacular Middle School.	600	220	4,320
45	Do. ...	Opening of 5 new District Board Primary Schools for boys in the North West Frontier Province with effect from the 1st October 1937.	500	790	2,285
46	Do. ...	Raising of 5 District Board Primary Schools for boys into lower middle Schools with effect from the 1st October 1937.	1,000	1,210	3,615
47	Do. ...	Creation of 5 additional posts of pupil teachers on Rs. 20 per mensem less 15 per cent. cut for District Board Primary Schools in the North-West Frontier Province with effect from the 1st October 1937.	...	425	1,920
48	Do. ...	To open five new District Board Primary Schools for Girls in the North-West Frontier Province, with effect from the 1st October 1937.	500	2,560	6,983
49	Do. ...	Creation of the posts of a District Inspector, two Clerks and two peons in connection with the formation of Mardan District.	...	6,846	9,546
50	Do. ...	Creation of the post of second Assistant Inspectress of Girls' Schools in the Provincial Educational Service (Women Branch) grade of Rs. 200—20—400/25—500 less 15 per cent. cut with effect from the 1st April 1937.	...	3,785	6,381
51	Do. ...	Appointment of a clerk for the Assistant Inspectress of Girls' Schools, North-West Frontier Province in the grade of Rs. 40—2—80/2—90 plus Rs. 5 per mensem Lahore Allowance with effect from the 1st October 1937.	...	195	710
		Total 37—Education ...	36,400	30,039	58,798

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
52	38—Medical ...	Appointment of an additional Compounder at the Civil Hospital, Mansehra.	...	142	455
53	Do.	Opening of two more rural Dispensaries in the North-West Frontier Province.	4,000	2,609	5,576
54	Do. ...	Subsidizing of three more medical practitioners in the villages of the North-West Frontier Province to afford medical aid to rural population.	60	1,200	2,040
55	Do. ...	Initial grant of equipment and other recurring charges required for the newly constructed family wards in the Civil Hospital, Topi, with effect from the 1st October 1937.	840	30	100
56	Do. ...	Payment of a grant-in-aid of Rs. 24,000 to the Municipal Committee, Mardan, for the acquisition of the land required for the new Civil Hospital, Mardan.	24,000	...	...
57	Do. ...	Grant of special pay of Rs. 20 per mensem to the Senior Compounder on duty in the Operation Theatre of the Lady Reading Hospital, Peshawar, with effect from the 1st October 1937.	...	100	240
58	Do. ...	Appointment of a Female Sub-Assistant Surgeon, a Compounder and a Nurse Dai in a Tahsil headquarter Hospital in the North-West Frontier Province with effect from the 1st October 1937.	...	1,050	3,293
59	Do. ...	Appointment of a Female Sub-Assistant Surgeon to work as Medical Officer for Girls Schools, Female Vaccinator, etc. with effect from the 1st October 1937, on an experimental basis for two years in the first instance.	525	...	(c)
60	Do. ...	Creation of the posts of a Civil Surgeon, one Sub-Assistant Surgeon and two Compounders in connection with the formation of the Mardan Sub-Division into a separate District with effect from the 1st January 1937.	...	10,065	15,080
61	Do ...	Medical arrangements for the Police Training School, Hangu.	...	644	644
62	Do. ..	Grant of scholarships to four students for study in the Medical School, Amritsar.	...	360	2,376
		Total 38—Medical ...	29,425	16,200	29,804

(c) Rs. 1,260 in 1938-39 and Rs. 735 in 1939-40.

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
63	39—Public Health	Extension of the scheme of Medical Inspection of School Children in the rural areas.	193	350	840
64	Do. ...	Subsidizing of five more trained Dais in selected villages in rural areas.	...	625	1,500
65	Do. ...	Training of Dai Nurses in the North-West Frontier Province.	...	1,980	1,980
66	Do. ...	Opening of a Child Welfare Centres at Peshawar and Dera Ismail Khan.	...	10,102	6,931
67	Do. ...	Creation of the posts of one Health Officer, one Medical Inspector of Schools and a peon in connection with the formation of the Mardan Sub-Division into a District.	...	4,848	4,920
		Total 39—Public Health ...	193	17,905	16,171
68	40—Agriculture ...	Retention of the post of the Director of Agriculture and Allied Departments up to the 28th February 1938.	68,100	...	...
69	Do. ...	Increase of one Agricultural Assistant in the grade of Rs. 70-4—110/120—4—180 less 15 per cent. cut at the Tarnab Farm with effect from the 1st October 1937.	...	300	1,275
70	Do. ...	Appointment of six temporary Kamdars in the grade of Rs. 20—1—30/2—50 less 15 per cent. cut with effect from the 1st October 1937.	960	...	...
71	Do. ...	Employment of establishment in connection with the seed distribution scheme.	..	3,816	5,440
72	Do. ...	Growing of crops to feed the live-stock and selling the produce in the form of milk, butter, flesh, etc.	1,200	200	372
73	Do. ...	Departmental Marketing of Tarnab Fruit.	13,700	...	...
74	Do. ...	Preservation of fruit at the Tarnab Farm.	...	3,000	3,500
75	Do. ...	Creation of the post of a Supervisor at Serai Naurang in the Southern Circle in the grade of Rs. 65—5—130, with effect from the 1st October 1937.	...	325	1,248
76	Do. ...	Opening of a Sugarcane Research Station.	...	2,200	6,560 (for five years).

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
77	40—Agriculture ...	Raising the salary of the Laboratory Assistant at the Islamia College, Peshawar, from Rs. 15 to Rs. 20 per mensem, with effect from the 1st October 1937.		25	60
		Total 40—Agriculture ...	83,960	9,866	18,455
78	41—Veterinary ...	Creation of the post of an additional clerk in the grade of Rs. 35—2—75 plus Lahore Allowance Rs. 5 per mensem for the office of Superintendent, Civil Veterinary Department, with effect from 1st October 1937.	...	200	677
79	Do. ...	Grant of 4 scholarships at Rs. 30 per mensem each tenable for four years with effect from 1st September 1937.	...	720	1,440 (for four years).
80	Do. ...	Continuance of the 20 temporary posts of Stock Assistants from the 1st March 1937 upto the end of February 1938.	7,500	...	...
81	Do. ...	Opening of a Veterinary Dispensary at the Islamia College, Peshawar, with effect from the 1st October 1937.	...	1,000	3,000
		Total 41—Veterinary ...	7,500	1,920	5,117
82	42—Co-operative Credit.	Creation of a temporary post of an additional clerk for the office of the Assistant Registrar, Co-operative Societies, Peshawar.	195	...	...
83	Do. ...	Creation of a post of a clerk for the office of Registrar, Co-operative Societies.	...	960	1,266
		Total 42—Co-operative Credit ...	195	960	1,266
84	50—Civil Works...	Construction of Patwarkhanas ...	3,000	...	...
85	Do. ...	Construction of two quarters for Tahsildar, Mardan and Naib Tahsildar, Nowshera, respectively.	5,000	...	...
86	Do. ...	Acquisition of land at Nawanshahr ...	59,000	...	...
87	Do. ...	Construction of additional office buildings on account of separation of the Provincial Judicial and Executive Services.	14,600	...	...
88	Do. ...	Construction of a new Court house for the Assistant Commissioner, Nowshera.	34,000	...	...
89	Do. ...	Additional accommodation required in connection with the formation of the Mardan District. — Police Buildings	35,000	...	...
		Other Buildings	31,400	...	...

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
90	50—Civil Works...	Acquisition of land for the extension of Police Lines at Mardan.	14,800	...	...
91	Do. ...	Reconstruction of the Tahsil Police Post at Kohat.	14,000	...	...
92	Do. ...	Construction of new barracks etc., for the Police Training School, Hangu.	40,000	...	...
93	Do. ...	Construction of a T. B. Sanitorium at Dadar in the Hazara District.	25,000	...	(d)
94	Do. ...	Construction of a building for a new rural dispensary.	10,000	...	...
95	Do. ...	Construction of quarters for a Female Sub-Assistant Surgeon, a Compounder and a Nurse Dai in a Tahsil Headquarter Hospital.	7,000	...	...
96	Do. ...	Construction of buildings in connection with the Sugar-cane Research Scheme.	9,300	...	...
97	Do. ...	Provision of an additional generating set for the power house at Nathiagali.	11,300	...	...
98	Do. ...	Grant of subsidy at Rs. 40 per cart per annum for 200 rubber tyred bullock carts.	8,000	...	...
		Total 50 – Civil Works ...	3,21,400	...	...
		Total expenditure charged to Revenue.	5,10,452	2,71,110	3,51,302
99	79—Capital Outlay on Electric Schemes—Malakand Hydro-Electric Scheme.	Increased expenditure on the Malakand Hydro-Electric Scheme.	2,30,000	...	...
		Total 79—Capital Outlay on Electric Schemes—Malakand Hydro Electric Schemes.	2,30,000	...	...
100	81—Civil Works not charged to Revenue.	Creation of a temporary project sub-division for one year.	10,500	...	(e)
101	Ditto ...	Construction of Ministers' Bungalows and other buildings at Abbottabad.	1,50,000	...	(f)
102	Ditto ...	Construction of 15 Bungalows for officers at Peshawar.	2,20,000	...	(g)
103	Ditto ...	Construction of quarters for clerks at Peshawar.	1,00,000	...	(h)
		Total 81—Civil Works not charged to Revenue.	4,80,500	...	...
		Total expenditure not charged to Revenue.	7,10,500	...	...
		Grand total ...	12,20,952	2,71,110	3,51,302

(d) Rs. 1,30,000 in 1938-39.
(e) Rs. 2,172 in 1938-39.
(f) Rs. 50,000 in 1938-39.
(g) Rs. 3,10,000 in 1938-39.
(h) Rs. 1,10,000 in 1938-39.

FIRST EDITION

GOVERNMENT OF MADRAS

DETAILED CIVIL WORKS BUDGET

FOR THE YEAR

1937-1938

(MAJOR HEADS 50 AND 81)
[DEMANDS XXIV, XXV, XXVI AND XXXIV]

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

1937

FIRST EDITION

DETAILED
CIVIL WORKS BUDGET

FOR THE YEAR

1937-1938

TABLE OF CONTENTS

DEMAND XXIV—CIVIL WORKS—WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. Rs. 53,12,400

Total of sums Charged on Revenues .. *Rs. 2,62,800*

50. CIVIL WORKS--WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. a. ORIGINAL WORKS—BUILDINGS—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. ORDINARY AREAS.								
A. LAND REVENUE ..	..	880	..	1,300	..	1,019	..	2,000
B. EXCISE	..	2,549	..	10,000	..	2,085	..	15,000
C. FOREST	..	2,412	..	11,000	..	6,869	..	21,000
D. REGISTRATION ..	..	23,192	..	53,300	..	44,375	..	80,000
E. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..	..	72,095	..	48,600	..	58,832	*50,500*	..
2. OTHER WORKS ..	..	1,29,029	..	3,22,600	..	1,66,883	..	4,26,700
F. ADMINISTRATION OF JUSTICE ..	..	69,896	..	1,55,000	..	1,25,440	..	2,05,000
G. JAILS AND CONVICT SETTLEMENTS ..	..	84,582	..	2,03,900	..	1,96,575	..	2,13,000
H. POLICE	..	3,08,596	..	2,95,200	..	2,57,072	..	2,37,500
J. SCIENTIFIC DEPARTMENTS	..	8,059	..	58,300	..	17,299	..	75,200
K. EDUCATION ..	..	3,01,749	..	3,66,200	..	1,91,447	..	3,48,300
L. MEDICAL	..	1,17,822	..	3,67,400	..	2,48,033	..	5,42,900
M. PUBLIC HEALTH ..	..	15,080	..	8,800	..	9,048	..	5,000
N. AGRICULTURE ..	..	33,706	..	80,500	..	73,109	..	90,500
O. VETERINARY ..	..	..	..	22,100	..	18,371	..	48,400
P. CO-OPERATIVE CREDIT.	..	..	..	..	..	..	..	4,000
Q. INDUSTRIES ..	..	7,613	..	31,400	..	8,696	..	36,200
R. CIVIL WORKS ..	..	4,38,514	..	2,39,500	..	2,03,207	..	2,34,000
S. STATIONERY AND PRINTING	..	1,22,498	..	2,02,000	..	78,830	..	1,57,000
T. MISCELLANEOUS DEPARTMENTS ..	..	701	..	6,600	..	3,900	..	10,000
TOTAL—50. a.—I. ORDINARY AREAS.	..	17,38,973	..	24,83,700	..	17,11,090	*50,500*	27,51,700

50—CIVIL WORKS.

(TOTAL FOR THE MAJOR HEAD.)

PARTICULARS. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
AMOUNT INCLUDED UNDER DEMAND XXIV—CIVIL WORKS—WORKS ..	*2,35,173*	44,26,912	*2,45,000*	45,15,000	*2,33,905*	36,15,074	*2,62,800*	53,12,400
Add—								
(1) AMOUNT INCLUDED UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC., ON *Pro-rata* BASIS—								
ESTABLISHMENT—								
(i) ORDINARY AREAS ..	*2,97,890*	13,53,998	*4,04,500*	14,33,900	*3,80,742*	14,48,072	*4,26,000*	16,24,600
(ii) PARTIALLY EXCLUDED AREAS ..	*60,191*	2,86,051	*25,100*	1,37,600	*19,277*	1,26,916	..	60,700
TOOLS AND PLANT—								
(i) ORDINARY AREAS ..	*6*	60,278	..	30,500	*9*	31,202	..	41,600
(ii) PARTIALLY EXCLUDED AREAS ..	..	32,526	..	7,700	..	994	..	1,400
(2) AMOUNT INCLUDED UNDER DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.								
GRANTS-IN-AID ..	..	55,25,555	..	85,77,800	..	64,37,379	..	57,16,700
GRAND TOTAL—MAJOR HEAD—50 ..	*5,93,260*	1,16,85,320	*6,74,600*	1,47,02,500	*6,33,933*	1,16,59,637	*6,88,800*	1,27,57,400
	1,22,78,580		1,53,77,100		1,22,93,570		1,34,46,200	

50. a.—CIVIL WORKS—Original Works—Buildings—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	I. Ordinary areas.					
a. A. Land Revenue.	Minor Works			1,300	1,019	2,000
	Total—a. A. Land Revenue ..			1,300	1,019	2,000
a. B. Excise.	Minor Works			10,000	2,085	15,000
	Total—a. B. Excise ..			10,000	2,085	15,000
a. C. Forest.	Major Works—					
	1. *Ramnad.*—Construction of quarters for the District Forest Officer, Madura—G.O. No. 1534, P.W., dated 2nd July 1936.	A.S. 21,500		5,000	499	15,000
				5,000	499	15,000
	Minor Works			6,000	6,370	* 6,000
	Total—a. C. Forest ..	21,500		11,000	6,869	21,000
a. D. Registration.	Minor Works			53,300	44,375	80,000
	Total—a. D. Registration.			53,300	44,375	80,000
a. E. General Administration—1. Residences of the Governor.	Major Works—					
	1. *Coimbatore.—Construction of quarters for 2 compounders and 1 nurse in the compound of the Government House, Ootacamund—G.O. No. 1924, P.W., dated 18th August 1936.*	T.S. 13,000		9,000	10,939	† *500*
				9,000	10,939	† *500*
	Minor Works—			39,600	47,893	† *50,000*
	Total—a. E. 1. General Administration—Residences of the Governor—Charged on Revenues	13,000	..	48,600	58,832	† *50,500*
a. E. General Administration—2. Other works.	Major Works—					
	1. *Vizagapatam.*—Acquisition of a bungalow for use as residence for the Collector of Vizagapatam and improvements thereto—G.O. No. 500 W., dated 22nd February 1936.	A.S. 38,100		38,100	30,421	6,900
	2. *Godavari Eastern.*—Construction of a bungalow for the Collector of East Godavari at Cocanada—G.O. No. 1386, P.W., dated 12th June 1936.	A.S. 53,000		5,000	503	30,000
	3. *Godavari Western.*—Construction of a Taluk office at Tadepalligudem, West Godavari district—G.Os. No. 2674 W., dated 12th November 1927, and No. 1747 W., dated 14th July 1928.	W.S. 1,63,700	1,61,487	1,800	1,500	..

* Out of the provision of Rs. 6,000, a sum of Rs. 1,000 represents a special increase over the normal limit of Rs. 5,000.

† Treated as 'charged on revenues' as the provision is for expenditure on Government Houses.

A.S. = Administrative sanction. T.S. = Technical sanction. W.S. = [illegible]

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Figures by detailed account heads. Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.	RS.
a. E. GENERAL ADMINISTRATION—2. OTHER WORKS—*cont.*	MAJOR WORKS—*cont.*					
	4. *Kistna Eastern.*—Construction of quarters for the Revenue Divisional Officer, Gudivada, in Kistna district—G.O. No. 416 W., dated 17th February 1936.	A.S. 17,200 T.S. 18,800		2,000	100	12,000
	5. *Kistna Central.*—Construction of a Deputy Tahsildar's Office including a sub-jail and a police station at Tiruvur in Kistna district—G.O. No. 569 W., dated 28th February 1936.	A.S. 56,000 T.S. 51,000		12,000	4,510	30,000
	6. *Kurnool.*—Construction of quarters for Revenue Officials at Dhone—G.O. No. 644 W., dated 23rd February 1929.	T.S. 30,900	30,471	..	63	..
	7. *Kurnool.*—Construction of quarters for the Revenue Officials at Pattikonda—G.O. No. 554 W., dated 19th February 1929.	W.S. 67,500	68,113	..	114	..
	8. *Kurnool.*—Construction of quarters for the Revenue Divisional Officer at Markapur in the Kurnool district —G.O. No. 1302, P.W., dated 1st June 1936.	13,300		4,000	995	12,000
	9. *Central Presidency.*—Extensions to the Madras Record Office buildings—G.O. No. 1306 W., dated 5th June 1935.	A.S.1,80,100 T.S. 1,72,900	509	50,000	5,124	60,000
	10. *Central Presidency.*—Improvements to the "Brodie Castle, Adyar"—G.O. No. 211 W., dated 25th January 1935.	T.S. 30,000 W.S. 30,980 [El. 600]	27,855	1,500	2,651	..
	11. *Chinglepu*t.—Construction of a building for the correspondence branch of the Chingleput Collector's Office at Saidapet—G.Os. Nos. 472 W., dated 19th February 1936 and 1046, P.W., dated 27th May 1937.	A.S.1,06,000 T.S. 1,06,000	..	60,000	30,102	53,000
	12. *Salem.*—Construction of Deputy Tahsildar's office with Sub-Jail at Denkanikota, Hosur taluk, Salem district—G.O. No. 1734 W., dated 3rd August 1935.	T.S. 47,500	7	20,000	4,994	25,000
	13. *Salem.*—Construction of quarters for the Revenue officials at Paramathi, Namakkal taluk, Salem district—G.O. No. 690 W., dated 19th March 1935.	A.S. 23,500 T.S. 19,650		15,000	13,591	1,900
	14. *Salem.*—Construction of quarters for the Revenue Staff at Uttangarai, Harur taluk, Salem district—G.O. No. 503 W., dated 22nd February 1936.	A.S. 16,300		1,000	2,983	8,500
	15. *Salem.*—Construction of a bungalow for the Sub-Collector at Hosur—G.O. No. 519 W., dated 25th February 1936 and G.O. No. 2650, P.W., dated 17th November 1936.	A.S. 33,000		5,000	1,998	20,000

A.S. = Administrative sanction. T.S. = Technical sanction. W.S. = Work slip.

50. a.—CIVIL WORKS—Original Works—Buildings—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. Ordinary areas—*cont.*	RS.	RS.	RS.	RS.	RS.
a. E. General Administration—2. Other Works—*cont.*	Major Works—*cont.*					
	16. *West Coast.*—Acquisition of a bungalow with compound in Mangalore for use as residence for the Collector of South Kanara.	A.S. 48,557 T.S. 48,560	41,347	7,200	3,651	2,200
	17. *Cauvery.*—Construction of quarters for the Revenue Divisional Officer, Mayavaram—G.O. No. 2172, P.W., dated 16th September 1936.	18,400			..	15,200
				2,22,600	1,03,300 — 37,437 †	2,76,700
	Minor Works			1,00,000	1,01,020	(a)1,50,000
	Total—a. E. 2. General Administration—Other Works—Voted ..	9,43,657 9,30,190		3,22,600	1,66,883	4,26,700
	Total—a. E. General Administration ..	9,56,657 9,43,190		3,71,200	2,25,715	4,77,200
	Charged on revenues ..	..		..	—	*50,500*
	Voted ..	..	..	3,71,200	2,25,715	4,26,700
a. F. Administration of Justice.	Major Works—					
	1. *Madanapalle.*—Construction of a separate building for the District Munsif's Court, Anantapur—G.O. No. 413 W., dated 15th February 1935.	T.S. 50,000	91	30,000	4,942	25,000
	2. *Madanapalle.*—Construction of a residence for the District Munsif, Madanapalle—G.O. No. 1150 W., dated 10th June 1937.	A.S. 15,456	..	3,000	2,145	8,000
	3 *Central Presidency.*—Inclusion in the High Court compound of a plot of land belonging to the South Indian Railway and erection of a wall with iron railings on the southern side—G.O. No. 681 W., dated 18th March 1935.	T.S. 41,800	36,006	2,000	— 32	..
	4. *Trichinopoly.*—Construction of a combined Court-house for the Sub-Judge and the District Munsif, Trichinopoly—G.O. No. 449 W., dated 20th February 1935.	T.S. 1,08,000	3,000	50,000	54,340	38,600 El. 3,400
	5. *Tinnevelly.*—Construction of a combined Court-house for the Sub-Judge and District Munsif, Tuticorin—G.O. No. 523 W., dated 25th February 1936.	1,21,000 W.S.1,08,090	..	10,000	14,993	40,000
				95,000	‡ 76,395	1,15,000
	Minor Works			* 60,000	49,045	* 90,000
	Total—a. F. Administration of Justice ..	4,44,346		1,55,000	1,25,440	2,05,000

† Represents recovery taken in reduction of expenditure.
(a) Includes Rs. 5,000 for minor works relating to the Secretariat Buildings.
‡ Includes Rs. 7 being expenditure incurred in Bellary.
* Includes Rs. 5,000 for post-mortem sheds and mortuaries.

50. a.—CIVIL WORKS—Original Works—Buildings—*cont.*

Subheads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. Ordinary areas—*cont.*	RS.	RS.	RS.	RS.	RS.
a. G. Jails and Convict Settlements.	Major Works—					
	(N) 1. *Vizagapatam.*—Reconstruction of blocks 4, 5 and 6 of the Central Jail, Vizagapatam.	36,600	..	..	..	5,600
	2. *Bellary.*—Construction of X-Ray room, operation theatre, fly-proof eating shed, magazine and porch in the Wellesley Sanatorium Jail, Bellary—G.Os. No. 822 W., dated 5th April 1934, and No. 1457 W., dated 25th June 1935.	T.S. 26,850	3,057	20,000	17,129	1,300
	3. *Bellary.*—Construction of quarters for the Superintendent, Central Jail, Bellary—G.O. No. 486 W., dated 23rd February 1935.	T.S. 30,200	..	21,700	11,331	11,000
	4. *Central Presidency.*—Remodelling of the Penitentiary, Madras—G.Os. No. 586 W., dated 27th February 1928, No. 2450 W., dated 30th August 1929, No. 2561 W., dated 9th September 1929, No. 3483 W., dated 12th December 1930, No. 155 W., dated 20th January 1930, No. 2674 W., dated 19th September 1930, No. 85 W., dated 11th January 1933, and No. 1176 W., dated 25th May 1934.	A.S.13,07,678 T.S. 7,07,090	3,29,742	80,000	70,244	80,000
	5. *Salem.*—Construction of a new Workshop in the Central Jail, Salem—G.O. No. 528 W., dated 25th February 1936.	T.S. 21,300		5,000	10,050	10,000
	6. *Ramnad.*—Construction of quarters for the Superintendent, District Jail, Madura—G.O. No. 488 W., dated 23rd February 1935.	15,600	499	10,000	7,471	5,100
	7. *Electrical Division.*—Electrification of the Central Jail, Presidency Jail for Women and the quarters of the Superintendent, Central Jail, Vellore—G.O. No. 379 W., dated 12th February 1935.	18,500	6,977	500	11,904	..
				1,37,200	1,28,129	1,13,000
	Minor Works			66,700	68,446	1,00,000
	Total—a. G. Jails and Convict Settlements.	14,56,728 8,56,140		2,03,900	1,96,575	2,13,000
a. H. Police.	Major Works.					
	1. *Madanapalle.*—Construction of a station-house and quarters for staff at Teliki, Anantapur district—G.O. No. 677 W., dated 19th March 1934.	T.S. 13,830	6,965	4,000	2,991	2,000
	2. *Central Presidency.*—Provision of sheds and other amenities for the bus-stand at Esplanade—G.O. No. 1310 W., dated 15th June 1933, and Memo. No. 353 C/35-1, dated 25th January 1933.	A.S. 26,700	..	20,000	..	..
	3. *Central Presidency.*—Acquisition of the buildings of the Madras Volunteer Guards Institute for the Traffic and Licensing department of the Madras City Police—G.O. No. 1759 W., dated 6th August 1935.	T.S. 1,17,200	1,10,425	6,000	5,657	..

T.S. = Technical sanction. A.S. = Administrative sanction. (N) = New work.

50. a.—CIVIL WORKS—Original Works—Buildings—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. Ordinary areas—*cont.*	RS.	RS.	RS.	RS.	RS.
a. H. Police.	Major Works.					
	4. *North Presidency.*—Construction of a building for separate accommodation of the City Police Stores and Deposit Arms—G.O. No. 246 W., dated 30th January 1935.	T.S. 13,060	7,470	1,000	3,348	..
	5. *South Presidency.*—Extension of the office of the Deputy Inspector-General of Police, Railways and Criminal Investigation Department—G.Os. Nos. 245 W., dated 30th January 1935, 276 W., dated 4th February 1936 and 192 P.W., dated 29th January 1937.	A.S. 31,000	495	12,000	9,458	15,000
	6. *West Coast.*—Construction of quarters and other buildings for the Malabar Special Police—G.Os. No. 1670 W., dated 15th June 1929, and No. 296 W., dated 22nd October 1930.	A.S. 8,30,000 T.S. 8,32,204	5,83,698	1,00,000	88,039	13,000
	7. *West Coast.*—Improvements to the Infantry Lines occupied by the District and Reserve Police at Cannanore, Malabar district—G.O. No. 377 W., dated 13th February 1931.	A.S. 37,000 T.S. 36,150	26,086	6,000	5,100	..
	8. *Coimbatore.*—Construction of quarters for two Sub-Inspectors at Pollachi.	..	..	..	1,148	..
	9. *Coimbatore.*—Purchase of the Military Buildings on Stonehouse Hill.	..	..	..	21,387	..
	10. *Salem.*—Construction of quarters for 1 Inspector and 3 Sergeants and huts for 1 Havildar-Major, 14 head-constables and 170 constables of the Armed Reserve at Salem—G.O. No. 773 W., dated 5th March 1929.	T.S. 2,42,848	2,04,559	..	1,474	..
	11. *Ramnad.*—Construction of a residence for the Deputy Inspector-General of Police, Southern Range at Madura.	50,600	41,567	200	339	..
	12. *Ramnad.*—Construction of a residence for the District Superintendent of Police, Ramnad at Madura—G.O. No. 340 W., dated 9th February 1931.	42,600	34,213	200	1,977	..
	13. *Tinnevelly.*—Construction of a new armoury at Palamcottah, Tinnevelly district—G.O. No. 2128 P.W., dated 11th September 1936.	11,930	..	12,500	1,498	7,500
				1,61,900	1,42,416 + El. 1,740	37,500
	Minor Works			1,33,300	1,12,916	2,00,000
	Total—a. H. Police ..	14,16,768 14,18,122		2,95,200	2,57,072	2,37,500
a. J. Scientific Departments.	Major Works—					
	Central Presidency.—Construction of additional buildings for the Government Museum, Madras—G.O. No. 335 W., dated 3rd February 1935.	T.S. 1,15,000	130	50,000	8,991	70,000 El. 200
				50,000	8,991	70,200
	Minor Works			* 8,300	8,308	5,000
	Total—a. J. Scientific Departments ..	1,15,000		58,300	17,299	75,200

* Includes a special provision of Rs. 5,000 for improvement of the acoustics of Museum Theatre.

T.S. = Technical Sanction. A.S. = Administrative Sanction. El. = Electrical

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Figures by detailed account heads. Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.	RS.
a. K. EDUCATION.	MAJOR WORKS—					
	1. *Bellary.*—Construction of a combined Hostel for the Government Training School for Mistresses, Bellary—G.O. No. 550 W., dated 19th February 1929, and G.O. No. 388 W., dated 7th February 1930.	T.S. 67,000	60,489	..	535	..
	2. *Madanapalle.*—Acquisition of site and construction of a building for the Municipal High School, Anantapur—G.O. No. 452 W., dated 11th February 1930.	T.S. 1,38,800 W.S.1,25,050	68,950	51,000	46,570	9,000
	3. *Madanapalle.*—Extensions to the Government Training School for Masters, Anantapur—G.O. No. 348 W., dated 9th February 1935.	T.S. 11,100 R.E. 14,000	2,009	8,000	8,331	4,000
	4. *North Presidency.*—Construction of a building for the Government Muhammadan College, Madras—G.O. No. 305 W., dated 2nd February 1929.	T.S. 2,71,000 El. 15,000	1,87,620	..	— 237	..
	5. *South Presidency.*—Construction of a Natural Science Block for the Presidency College, Madras—G.O. No. 1676 W., dated 5th June 1930, and G.O. No. 2625 W., dated 7th December 1935.	T.S. 5,38,000 W.S.4,80,000 El. 23,500	1,82,404	1,23,500 El. 16,500	28,054 El. 9,201	1,00,000
(N)	6. *South Presidency.*—Reconstruction of the dome of the Presidency College, Madras.	20,000	..	..	..	5,600
	7. *Central Presidency.*—Extensions to the Electrical Engineering Laboratory of the College of Engineering, Guindy—G.O. No. 491 W., dated 25th February 1923.	T.S. 1,16,500 W.S.1,22,184 El. 10,000	79,274	17,500 El. 10,000	14,355 El. 9,883	8,000
	8. *Central Presidency.*—Construction of an additional building for the Lady Willingdon Training College, Madras—G.O. No. 345 W., dated 9th February 1935 and G.O. No. 227 P.W., dated 4th February 1937.	A.S. 2,60,000	428	30,000	3,007	60,000
	9. *North Arcot.*—Construction of a building for the Government Muhammadan High School, Vellore—G.O. No. 2264 W., dated 12th September 1928, and G.O. No. 1847 W., dated 7th August 1936.	A.S. 76,000	20,902	20,000	1,992	25,000
	10. *North Arcot.*—Construction of an additional building for the Government Secondary and Training School for Women, Vellore—G.O. No. 902 W., dated 8th April 1935.	A.S. 47,800 T.S. 44,100	18	23,000	12,870	18,700
	11. *North Arcot.*—Improvements to the Old Mission Hospital Buildings to be used as Hostel for the Government Training School, Ranipet—G.O. No. 2154 W., dated 15th September 1936.	A.S. 17,000	..	..	100	15,000

T.S. = Technical Sanction. W.S. = Work Slip. R.E. = Revised Estimate. A.S. = Administrative Sanction. El. = Electrical. (N) — N…

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.	RS.
a. K. EDUCATION—*cont.*	MAJOR WORKS—*cont.*					
	12. *Salem.*—Transfer to the Education Department of the buildings at Mettur required for the Training School for Masters, Salem—G.O. No. 80 W., dated 10th January 1936.	80,000	74,640	..	384	..
(N)	13. *West Coast.*—Construction of a building for the Government Training School for Women, Calicut.	55,000	..	..	..	3 ,000
				2,99,500 ..	1,35,045 + 489 *	2,48,300 ..
	MINOR WORKS	33,85,570		66,700	55,913	1,00,000
	TOTAL—a. K. EDUCATION ..	33,18,704		3,66,200	1,91,447	3,48,300
a. L. MEDICAL.	MAJOR WORKS—					
	1. *Vizagapatam.*—Providing water-supply to the Headquarters Hospital and Medical College, Vizagapatam—G.O. No. 40 W., dated 7th January 1937.	A.S. 12,000	..	..	100	11,900
(N)	2. *Vizagapatam.*—Construction of a maternity ward in the Government Hospital, Chicacole.	† 10,100	..	..	..	‡ 100
	3. *Kistna Eastern.*—Converting the old District Munsif's Court at Masulipatam into quarters for the District Medical Officer and improvements to the same—G.O. No. 194 W., dated 24th January 1935, and G.O. No. 2472 W., dated 22nd October 1936.	10,975	7,670	..	3,066	..
	4. *Guntur.*—Construction of a Medical School and Hospital buildings at Guntur—G.Os. No. 573 W., dated 1st May 1925, No. 1844 W., dated 26th November 1925, No. 75 W., dated 16th January 1926, No. 1873 W., dated 4th December 1926, No. 1332 W., dated 30th April 1929, No. 2059 W., dated 23rd July 1929, No. 125 W., dated 11th January 1934 and No. 2329 W., dated 26th October 1934.	W.S. 8,35,400	3,61,040	10,000	8,217	1,000
	5. *North Presidency.*—Construction of buildings for the Stanley Medical School on a new site—G.O. No. 415 W., dated 15th February 1935.	T.S. 1,81,000	153	40,000	15,180	70,000 El. 200
	6. *North Presidency.*—Construction of a new Venereal Out-patient Department for the Government Rayapuram Hospital, Madras—G.O. No. 999 W., dated 24th April 1936.	12,000	..	12,000	6,902	7,000
	7. *North Presidency.*—Extensions to the Government Mental Hospital, Madras—G.O. No. 2874 W., dated 14th December 1936.	A.S.1,65,150	..	..	103	60,000
	8. *North Presidency.*—Construction of quarters for Nurses in the Government Rayapuram Hospital, Madras—G.O. No. 2875 W., dated 14th December 1936.	A.S. 56,770 T.S. 53,500	..	..	247	40,000

A.S. = Administrative Sanction. W.S. = Work Slip. T.S. = Technical Sanction. El. = Electrical.

* Represents expenditure incurred in North Presidency.

† Of this amount, Rs. 10,000 will be contributed by the Silver Jubilee Fund. (N) = New work.

‡ Balance of [illegible]

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)		Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.	RS.
		I. ORDINARY AREAS—*cont.*					
a. L. MEDICAL —*cont.*		MAJOR WORKS—*cont.*					
		9. *North Presidency.*—Construction of a septic ward of 52 beds in the Government Rayapuram Hospital, Madras—G.O. No. 140 W., dated 22nd January 1937.	1,40,000	..	..	..	40,000
		10. *South Presidency.*—Installation of a combined gas plant for the Medical College and the General Hospital, Madras—G.O. No. 545 W., dated 14th February 1930.	2,28,300 W.S. 1,10,000	1,00,520	1,000	883	900
	(N)	11. *South Presidency.*—Construction of a ward for 24 patients in the Government Tuberculosis Hospital, Madras.	11,000	..	..	..	5,600
		12. *Central Presidency.*—Construction of a new out-patient block for the Victoria Caste and Gosha Hospital, Triplicane, Madras—G.O. No. 472 W., dated 22nd February 1935.	T.S. 93,000 El. 6,600	23,824	40,000	45,927	2,500
		13. *Chingleput.*—Taking over by Government of Dr. Muthu's Tuberculosis Sanatorium, Tambaram—G.O. No. 424 W., dated 15th May 1936.	62,600	..	62,600	55,000	7,600
	(N)	14. *South Arcot.*—Construction of a septic ward of 4 beds in the Government Hospital, Chidambaram.	10,100	..	..	..	1,100
		15. *Coimbatore.*—Drainage and Sanitary fittings to the Government Headquarters Hospital at Coimbatore—G.O. No. 571 W., dated 28th February 1936.	A.S. 67,800	..	67,800	2,198	62,000
		16. *Coimbatore.*—Construction of quarters for the Nursing staff of the Headquarters Hospital, Coimbatore—G.O. No. 47 W., dated 8th January 1937.	A.S. 46,000	..	..	101	30,000
		17. *Cauvery.*—Improvements to the water-supply of the Raja Mirasidar District Headquarter Hospital at Tanjore—G.Os. No. 447 W., dated 19th February 1931, and No. 1646 W., dated 5th August 1932.	36,200 W.S. 37,680	36,357	600	1,526	..
		18. *Tinnevelly.*—Construction of a combined X-Ray and operation block for the Government Headquarters Hospital, Palamcottah—G.O. No. 591 W., dated 2nd March 1936.	24,500	..	100	..	3,000
					2,34,100	1,39,450	3,42,900
		MINOR WORKS			1,33,300	1,08,583	2,00,000
		TOTAL—a. L. MEDICAL.	20,02,895 17,96,405		3,67,400	2,48,033	5,42,900

A.S. = Administrative Sanction. T.S. = Technical Sanction. (N) = New work. W.S. = Work Slip. El. = Electrical.

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	I. ORDINARY AREAS—*cont.*					
a. M. PUBLIC HEALTH.	MAJOR WORKS—					
	Central Presidency.—Renewal of the refrigerating plant and the cold room of the King Institute—G.O. No. 611 W., dated 9th March 1935.	T.S. 13,000	11,045	..	— 324	..
	MINOR WORKS			* 8,800	9,372	5,000
	TOTAL—a. M. PUBLIC HEALTH ..	13,000		8,800	9,048	5,000
a. N. AGRICULTURE.	MAJOR WORKS—					
	1. *Guntur.*—Construction of quarters for the Agricultural Subordinates and Fieldsmen at the Research station, Guntur—G.O. No. 360 W., dated 11th February 1935.	A.S. 12,600 T.S. 11,040	3,997	5,500	6,216	..
	2. *Bellary.*—Construction of residential and non-residential buildings for the staff to be employed on agronomic and Psychico-chemical experiments in connexion with the Tungabhadra Project—G.O. No. 2952 I., dated 22nd December 1936.	58,600	..	..	81	50,000
	3. *Coimbatore*—Erection of a fourth gasometer at the Agricultural College, Coimbatore—G.O. No. 403 W., dated 15th February 1936.	A.S. 14,500 T.S. 14,600	..	14,500	14,218	..
	4. *South Arcot.*—Construction of quarters in connexion with the opening of an Oil-seeds Research station at Erayanur village, Tindivanam taluk—G.O. No. 477, Development, dated 25th March 1935.	16,000		10,500	10,411	500
				30,500	30,926 — El. 221	50,500
	MINOR WORKS	1,01,700		† 50,000	† 42,404	40,000
	TOTAL—a. N. AGRICULTURE.	1,00,240		80,500	73,109	90,500
a. O. VETERINARY.	MAJOR WORKS—					
	1. *Kistna Central.*—Construction of permanent Veterinary Hospital Buildings for the Bezwada dispensary—G.O. No. 362 W., dated 11th February 1935.	A.S. 18,200 T.S. 18,760	560	12,000	7,959	6,500
	2. *Nellore.*—Construction of permanent Hospital buildings for the Veterinary Dispensary at Venkatagiri—G.O. No. 470 W., dated 19th February 1936.	A.S. 11,330 T.S. 12,550	..	‡ 100	..	5,100
(N)	3. *North Presidency.*—Construction of new sheds in the Slater Hostel buildings at Perambur for the use of the laboratory for the Serum Institute.	28,200	..	..	..	2,300
	4. *Chingleput.*—Construction of a permanent Veterinary Hospital building at Conjeeveram—G.O. No. 364 W., dated 13th February 1933.	T.S. 13,025	8,633	..	1,195	..

* Includes a special provision of Rs. 5,500 for the construction of the service block, King Institute, Guindy, in 1936–1937.
† Includes provision for minor works of the Veterinary department.
‡ Excludes the contribution of Rs. 5,600 by the Maharaja of Venkatagiri from which the expenditure will be met in the first instance.
T.S. = Technical Sanction. A.S. = Administrative Sanctio

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
	I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.	RS.
a. O. VETERINARY—*cont.*	MAJOR WORKS—*cont.* 5. *Coimbatore.*—Construction of permanent Hospital buildings for the Veterinary Dispensary at Dharapuram—G.O. No. 434 W., dated 17th February 1936, and G.O No. 2341 P.W., dated 6t October 1936.	A.S. 13,600 T.S. 12,300	..	10,000	9,217	3,500
				22,100	18,371	17,400
	MINOR WORKS			*	*	31,000
	TOTAL—a. O. VETERINARY ..	84,355 84,835		22,100	18,371	48,400
a. P. CO-OPERATIVE CREDIT.	MINOR WORKS	..	..	..	..	4,000
	TOTAL—a. P. CO-OPERATIVE CREDIT ..	..	..	..	..	4,000
a. Q. INDUSTRIES.	MAJOR WORKS— 1. *South Presidency.*—Additions and alterations to the Marina Aquarium at Madras—G.O. No. 380 W., dated 14th February 1936.	21,500		21,500	..	..
	2. *Salem.*—Establishment of a fish farm at Mettur—Transfer of certain lands and buildings from the Cauvery-Mettur Project to the Fisheries department—G.O. No. 1629, Development, dated 21st September 1936.	18,900		..	..	13,000
				21,500	..	13,000
	MINOR WORKS			9,900	8,696	† 23,200
	TOTAL—a. Q. INDUSTRIES ..	40,400		31,400	8,696	36,200
a. R. CIVIL WORKS.	MAJOR WORKS— 1. *Godavari Headworks.*—Quarters for the Subdivisional Officer at Dowlaishwaram—G.O. No. 461 W., dated 18th February 1936.	20,000	..	5,000	3,014	11,000
	2. *Godavari Western.*—Construction of quarters for the Subdivisional Officer at Narsapur, West Godavari district—G.O. No. 2897 W., dated 17th December 1936.	14,000	..	..	84	5,000
	3. *Guntur.*—Providing internal water-supply pipe connections to all headquarter buildings at Ellore—G.O. No. 459 W., dated 21st February 1935, and G.O. No. 1560 W., dated 6th July 1936.	A.S. 21,000	..	10,000	8,941	8,000
	4. *Bellary.*—Acquisition of a private bungalow at Bellary for use as quarters for the Executive Engineer, Bellary Division—G.O. No. 359 W., dated 13th February 1933.	T.S. 26,000	5,695	7,500	—175	12,800
	5. *North Presidency.*—Construction of new buildings and compound wall for the Public Works Workshops, Madras—G.Os. No. 1037 W., dated 12th April 1928, and No. 324 W., dated 5th February 1931.	T.S. 4,19,510 R.E. 4,50,000	4,06,745	34,000 El. 2,400	11,402 El. 2,614	19,000 El. 2,000

* Included in the minor works provision under "a. N. Agriculture."
† Made up of Rs. 10,000 for the Industries department and Rs. 13,200 for the Fisheries department. Of the latter, Rs. 5,800 represents special provision for the acquisition of and extension to Blangad Fisheries School buildings.
A.S. = Administrative Sanction. T.S. = Technical Sanction. R.E. = Revised Estimate. El. = Electrical.

50. a.—CIVIL WORKS—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Figures by detailed account heads. Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	I. ORDINARY AREAS—*cont.*					
a. R. CIVIL WORKS—*cont.*	MAJOR WORKS—*cont.*					
	6. *Public Works Stores.*—Loss on stock.	..	2,69,196	60,000	17,638	22,000
	7. *Public Works Workshops.*—Loss on Workshop manufacture.	..	15,779	17,500	19,163	19,000
	8. *Salem.*—Transfer of the Rest and Circuit houses at Mettur—G.O. No. 1323 W., dated 5th June 1936.	A.S. 32,490 W.S. 33,285	..	..	33,285	..
	9. *Coimbatore.*—Construction of quarters for the Subdivisional Officer at Ootacamund—G.O. No. 2899 W., dated 17th December 1936.	16,200	..	..	† 519	14,000
	10. *Cauvery.*—Construction of an inspection bungalow at Tanjore—G.O. No. 469 W., dated 19th February 1936.	15,400	..	7,500	8,799	2,700 El. 1,500
	11. *Cauvery.*—Construction of a residence for the Superintending Engineer, Tanjore Circle, Tanjore—G.O. No. 2042 P.W., dated 31st August 1936.	A.S. 38,300	..	..	694	22,000
	12. *Electrical Division.*—Providing electric installation to Public Works Department buildings at Dowlaishwaram—G.O. No. 332 W., dated 9th February 1935.	23,600	20,930	600	1,799	..
				1,44,500	1,07,777	1,39,000
	MINOR WORKS			95,000	95,430	95,000
	TOTAL—a. R. CIVIL WORKS.	6,26,500 6,36,785		2,39,500	2,03,207	2,34,000
a. S. STATIONERY AND PRINTING.	MAJOR WORKS—					
	1. *North Presidency.*—Remodelling of the Government Press, Mint Buildings—G.Os. No. 561 W., dated 20th February 1929, No. 3529 W., dated 3rd December 1929, and No. 2380 W., dated 1st November 1934.	T.S. 5,92,000 El. 82,200	71,371 54,593	1,51,000 El. 49,000	70,135 El. 6,145	1,22,000 El. 25,000
	2. *Electrical Division.*—Renewal of five electric cranes at the Government Stationery Stores, Madras—G.O. No. 2165 W., dated 15th September 1936.	38,800	..	..	..	4,000
				2,00,000	76,280	1,51,000
	MINOR WORKS			2,000	2,550	6,000
	TOTAL—a. S. STATIONERY AND PRINTING.	7,13,000	..	2,02,000	78,830	1,57,000
a. T. MISCELLANEOUS DEPARTMENTS.	MINOR WORKS			6,600	3,900	10,000
	TOTAL—a. T. MISCELLANEOUS DEPARTMENTS ..			6,600	3,900	10,000
	TOTAL—50. a. ORIGINAL WORKS—BUILDINGS—I. ORDINARY AREAS—*Charged on revenues* ..	..	..	..	..	* 50,500
	VOTED ..	..	..	24,83,700	17,11,090	27,51,700

† Includes Rs. 34 for other works.
* This expenditure is 'charged on revenues' as it relates to Government Houses.

A.S. = Administrative Sanction. W.S. = Work Slip.

50. a.—CIVIL WORKS—Original Works—Buildings—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	II. Partially excluded areas.	RS.	RS.	RS.	RS.	RS.
a. B. Excise.	Minor Works			..	..	200
	Total—a. B.—Excise ..			..	..	200
a. D. Registration.	Minor Works			..	256	..
	Total—a. D.—Registration ..			..	256	..
a. E. General Administration.	Minor Works			500	277	3,000
	Total—a. E.—General Administration ..			500	277	3,000
a. H. Police.	Minor Works			4,200	1,769	2,000
	Total—a. H.—Police ..			4,200	1,769	2,000
a. K. Education.	Minor Works			400	760	1,800
	Total—a. K.—Education ..			400	760	1,800
a. L. Medical.	Minor Works			1,000	779	1,000
	Total—a. L.—Medical ..			1,000	779	1,000
a. R. Civil Works.	Minor Works			2,200	323	3,800
	Total—a. R.—Civil Works ..			2,200	323	3,800
	Total—50. a.—Original Works—Buildings—II. Partially excluded areas—Voted ..			8,300	4,164	11,800
Grand Total—50. a.—Original Works—Buildings ..				24,92,000	17,15,254	28,14,000
	Charged on Revenues ..			..	..	* *50,500*
	Voted ..			24,92,000	17,15,254	27,63,500

50. b. CIVIL WORKS—Original Works—Communications.

b. I. Communications—Ordinary areas.	I. Ordinary areas. Major Works—					
	1. † *Road Division, Madras.*—Experimental road surfacing on the Grand Northern Trunk road—G.O. No. 2877 P.W., dated 14th December 1936.	A.S. 3,00,000 T.S. 3,27,000	..	..	702	2,90,000
	2. † *Kistna Central.*—Concreting the road over the Kistna Anicut at Bezwada and its approaches—G.Os. No. 648 W., dated 14th March 1934, and No. 884 W., dated 5th April 1935.	A.S. 14,300 T.S. 16,000 [29,600]	11,165	1,700	399	5,000
	3. *Central Presidency.*—Widening of the General Hospital Bridge, Madras.	‡ 2,00,000	..	100	..	..
	4. † *Coimbatore.*—Widening and tarring the Ootacamund-Mettupalaiyam road, within Mettupalaiyam panchayat limits—G.O. No. 3, P.W., dated 4th January 1937.	A.S. 49,000	..	..	1,005	40,000

§ Includes *minus* Rs. 16 relating to Agriculture.
* This expenditure is 'charged on revenues' as it relates to Government Houses.
† Financed from the Central Road Fund.
‡ Half cost to be contributed by the Madras Corporati[illegible]
A.S. = Administrati[illegible]

50. b.—CIVIL WORKS—ORIGINAL WORKS—COMMUNICATIONS.

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.	RS.
b. I. COMMUNICATIONS—ORDINARY AREAS—*cont.*	MAJOR WORKS—*cont.*					
	5. *Coimbatore.*—Concreting hair-pin bends and two sharp corners on the Ootacamund-Mettupalaiyam road—G.O. No. 355 W., dated 11th February 1935.	A.S. 14,000 T.S. 15,400	5,457	9,900	3,929	4,000
	6. *Coimbatore.*—Reconstruction of the Wenlock and Burliar Bridges at miles 14/0 and 22/3 on the Ootacamund-Mettupalaiyam road—G.O. No. 369 W., dated 14th February 1936.	A.S. 76,000 T.S. 45,000	..	30,000	5,000	35,000
	7. *Coimbatore.*—Reconstruction of a bridge at mile 13/0 on the Ootacamund-Mettupalaiyam road—G.O. No. 361 W., dated 12th February 1936.	A.S. 15,000 T.S. 12,100	..	15,000	7,007	..
(N)	8. *Coimbatore.*—Easing the curve at mile 4/7 of the Ootacamund-Mettupalaiyam road.	12,400	..	..	..	2,200
	9.†*Coimbatore.*—Reconstruction of the Aliyur Bridge on the Anamalai ghat road—G.O. No. 2965 P.W., dated 26th December 1936.	A.S. 1,66,000 T.S. 1,66,000	..	..	2,995	1,50,000
	10. *West Coast.*—Improvements to the Nilambur-Kalikavu-Karuvarakundu road—G.O. No. 3180 W., dated 5th November 1929.	A.S. 3,00,000 T.S. 3,15,000	2,04,261	45,000	14,024	30,000
	11. *West Coast.*—Reconstructing the Merumpuzha and Ulizil bridges on the Tellicherry-Coorg road—G.O. No. 610 W., dated 12th March 1934.	A.S. 80,000 T.S. 79,000	28,975	30,000	29,934	4,000
	12.†*West Coast.*—Construction of a new bridge across the Eranjoly river.	A.S. 1,16,000 T.S. 1,27,000	1,950	80,000	6,142	50,500
	13. *West Coast.*—Improvements to the Kondotti-Areacode road.	A.S. 1,68,000 T.S. 1,73,000	1,997	1,00,000	35,008	75,000
	14. *West Coast.*—Improvements to the Pandikad-Karuvarakundu road—G.O. No. 435 W., dated 17th February 1936.	A.S. 47,000 T.S. 46,400	..	10,000	10,000	20,000
	15. *West Coast.*—Reconstructing a bridge across the Kalikavu Thodu on the Kalikavu-Wandur road—G.O. No. 2456 W., dated 15th November 1934.	A.S. 34,000 T.S. 32,000	22,517	..	261	..
	16. *West Coast.*—Strengthening the Kallarodai and Kavetta bridges on Tellicherry-Coorg road.	T.S. 14,600	9,463	..	993	..
	17. *West Coast*—Improvements to culverts on the Calicut-Vayittiri-Gudalur road—G.O. No. 2898 P.W., dated 17th December 1936.	A.S. 24,900	..	..	990	7,000
				3,21,700	1,18,389	7,12,700
	MINOR WORKS			23,000	14,620	35,000
	TOTAL—50. b. ORIGINAL WORKS—COMMUNICATIONS—I. ORDINARY AREAS—VOTED	16,60,800 16,84,400		3,44,700	1,33,009	7,47,700

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† Financed from the Central Road Fund.

A.S. = Administrative Sanction. T.S. = Technical Sanction. (N) = New work.

50. b.—CIVIL WORKS—ORIGINAL WORKS—COMMUNICATIONS—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Figures by detailed account heads: Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
	II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.	RS.
b. II. COMMUNICATIONS—PARTIALLY EXCLUDED AREAS.	MAJOR WORKS—					
	1. *Vizagapatam.*—Construction of a bridge across the Diguvapakalagedda on the Lammasinghi-Chintapalle road—G.O. No. 489 W., dated 26th February 1934.	16,000	6,117	7,100	6,167	2,500
	2. *Vizagapatam*—Construction of a bridge across the Wangassarigedda on the Lammasinghi-Chintapalle Road.	24,350	5,001	10,000	12,832	8,800
	3. *Vizagapatam.*—Construction of a bridge across the Bodderugedda on the Krishnadevipeta-Sarabannapalem road—G.O. No. 409 W., dated 15th February 1936.	A.S. 45,000	..	5,300	1,000	25,000
	4. *Vizagapatam.*—Extending the Vizagapatam-Anantagiri road from mile 64/5 to Araku, along the right bank of the Potal river, Vizagapatam Agency—G.O. No. 548 W., dated 10th March 1927.	W.S. 2,57,027	1,21,243	..	2,525	8,000
	5. *Godavari Northern.*—Construction of a causeway across Nandigama vagu—G.Os. No. 296 W., dated 1st February 1929, and No. 2121 W., dated 26th September 1932.	W.S. 15,500	10,193	2,300	1,678	2,600
	6. *Godavari Northern.*—Constructing a low level causeway across Murmur vagu at 17/5-6 mile of Godavari road—G.O. No. 1766 W., dated 12th August 1933.	A.S. 10,840	5,060	2,900	2,289	2,600
	7. *Godavari Northern.*—Extension of Jangareddigudem-Jilugumilli road to the Nizam's State Limits, East Godavari Agency—G.O. No. 491 W., dated 26th February 1934.	W.S. 11,500	7,079	1,000	2,040	..
	8. *Godavari Northern.*—Formation of a road from Chodavaram to Viravaram from mile 10/1 to mile 14/0—G.O. No. 356 W., dated 11th February 1935.	A.S. 86,000 T.S. 94,600	6,051	40,000	34,233	26,000
	9. *Godavari Northern.*—Masonry works on the Rajahmundry-Maredumilli road from mile 44/6½ to mile 47/0.	T.S. 73,150	6,973	40,000	31,933	13,000
				1,08,600	94,697	88,500
	MINOR WORKS ..			54,000	37,593	42,900
	TOTAL—50. b. ORIGINAL WORKS—COMMUNICATIONS—II. PARTIALLY EXCLUDED AREAS—VOTED ..	5,39,367 5,47,967		1,62,600	1,32,290	1,31,400
GRAND TOTAL—50. b.—ORIGINAL WORKS—COMMUNICATIONS—VOTED.		22,00,167 22,32,367		5,07,300	2,65,299	8,79,100

50. c.—CIVIL WORKS—ORIGINAL WORKS—MISCELLANEOUS.

Sub-heads of appropriation. (1)	Detailed account heads. (2)	Amount of Estimate. (3)	Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
c. MISCELLANEOUS.	MINOR WORKS	..	..	..	..	9,700
GRAND TOTAL—50. c. MISCELLANEOUS—VOTED ..		..	..	..	..	9,700

A.S. = Administrative Sanction. W.S. = Work Slip. T.S. = Technical Sanction.

50. d.—CIVIL WORKS—Repairs.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		Figures by detailed account heads.			
		RS.	RS.	RS.	RS.
	I. Ordinary Areas.				
d. I. A. Residences of the Governor.	Charged on revenues—				
	Taxes	*55,090*	*58,700*	*55,990*	*58,000*
	Maintenance— Electricity	1,64,354	1,64,300	1,69,575	*45,000*
	Water				*18,000*
	Repairs				*98,000*
	Total—d. I. A.—*Charged on revenues* ..	*55,090*	*58,700*	*55,990*	*2,19,000*
		1,64,354	1,64,300	1,69,575	..
d. I. B. Buildings.	Voted— Rates and Taxes	*1,77,493*	*1,84,400*	*1,76,166*	12,68,500
	Maintenance	10,28,598	10,00,000	10,36,179	
d. I. C. Communications.	Voted— Rates and Taxes	*70*	*100*	*81*	4,98,500
	Maintenance	4,89,380	5,50,000	5,10,109	
d. I. D. Miscellaneous.	Voted— Rates and Taxes	*1,525*	*1,600*	*1,525*	19,900
	Maintenance	18,298	16,200	16,033	
	TOTAL—50. d.—REPAIRS—I. ORDINARY AREAS	19,34,808	19,75,300	19,65,658	20,05,900
	Charged on revenues ..	*2,34,178*	*2,44,800*	*2,33,762*	*2,19,000*
	Voted ..	17,00,630	17,30,500	17,31,896	17,86,900
	II. Partially Excluded Areas.				
d. II. Repairs—Partially Excluded Areas.	Voted— Buildings—				
	Maintenance	** 984*	** 200*	** 133*	8,100
	Communications—	14,958	3,500	6,119	
	Maintenance	5,73,766	1,96,000	2,06,150	2,50,000
		11		** 10*	
	TOTAL—50. d. REPAIRS—II. PARTIALLY EXCLUDED AREAS	*995*	*200*	** 143*	..
	—Voted	5,88,724	1,99,500	2,12,269	2,58,100
GRAND TOTAL—50. d. REPAIRS ..		25,24,527	21,75,000	21,78,070	22,64,000
	Charged on revenues ..	*2,35,173*	*2,45,000*	*2,33,905*	*2,19,000*
	Voted ..	22,89,354	19,30,000	19,44,165	20,45,000

50. h. CIVIL WORKS—Suspense.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
h. A. London Stores.	Voted— Charges in England, Indian charges	..		..	42,800
	Deduct—Credits by transfers to works or stock	..	..	..	— 42,800
	Total—h. A.—Voted ..	..	..		..
h. B. Other Suspense Accounts.	Voted— Suspense	— 3,50,425	— 1,50,000	— 3,09,644	— 47,500
	Total—h. B.—Voted ..	—3,50,425	—1,50,000	—3,09,644	— 47,500
GRAND TOTAL—50. h. SUSPENSE—VOTED ..		—3,50,425	—1,50,000	—3,09,644	—47,500

*Rates and Taxes.

DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 35,38,200

Total of sums Charged on revenues .. .. Rs. 9,65,500

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
e. A. CHIEF ENGINEERS—								
1. PAY OF OFFICERS.	*1,03,482*	12,945	*1,05,900*	14,300	*1,05,127*	13,898	*1,00,400*	17,400
2. PAY OF ESTABLISHMENTS	..	1,80,204	..	1,87,000	..	1,82,897	..	1,86,600
3. ALLOWANCES ..	*14,923*	9,557	*7,000*	9,400	*5,793*	9,684	*6,700*	10,000
4. CONTINGENCIES ..	..	18,537	..	18,300	..	20,806	..	21,200
e. B. GOVERNMENT ARCHITECTS—								
1. PAY AND ALLOWANCES OF OFFICERS	..	24,320	..	25,000	..	35,655	..	38,600
2. PAY AND ALLOWANCES OF ESTABLISHMENTS.	..	20,854	..	16,400	..	26,035	..	38,800
e. C. ELECTRICAL ENGINEER—								
1. PAY OF OFFICERS.	*16,424*	11,966	*16,500*	13,000	*16,478*	13,001	*16,500*	13,900
2. PAY OF ESTABLISHMENTS	..	25,474	..	29,300	..	25,338	..	24,700
3. OTHER CHARGES ..	*2,491*	7,349	*3,100*	8,200	*3,470*	14,786	*3,100*	14,100
e. D. SUPERINTENDING ENGINEERS—								
1. PAY OF OFFICERS.	*1,75,353*	42,963	*1,41,100*	35,600	*1,56,682*	36,995	*1,60,000*	40,300
2. PAY OF ESTABLISHMENTS	..	1,93,921	..	1,71,200	..	1,81,840	..	1,95,100
Carried over ..	*3,12,673*	5,48,090	*2,73,600*	5,27,700	*2,87,550*	5,60,935	*2,86,700*	6,00,700

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*3,12,673*	5,48,090	*2,73,600*	5,27,700	*2,87,550*	5,60,935	*2,86,700*	6,00,700
e. D. SUPERINTENDING ENGINEERS—*cont.*								
3. ALLOWANCES ..	*18,706*	5,975	*17,200*	5,600	*15,824*	7,061	*19,000*	5,600
4. CONTINGENCIES ..	..	17,416	..	16,000	..	19,752	..	18,400
5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	*—384*	—84,753	*-10,200*	—68,300	..	—7,022	..	—16,500
e. E. EXECUTIVE ESTABLISHMENTS—								
I.—ORDINARY AREAS—								
1. PAY OF OFFICERS ..	*4,47,999*	5,64,650	*4,30,000*	5,88,100	*4,17,901*	5,81,855	*4,13,500*	6,17,300
2. PAY OF ESTABLISHMENTS—PERMANENT	..	11,94,660	..	11,70,000	..	11,76,517	..	11,78,900
3. PAY OF ESTABLISHMENTS—TEMPORARY	..	3,38,397	..	3,17,600	..	3,88,072	..	4,25,100
4. ALLOWANCES ..	*56,823*	2,90,458	*62,300*	2,79,800	*66,196*	3,03,014	*60,300*	3,02,500
5. CONTINGENCIES ..	..	1,33,128	..	1,23,800	..	1,29,959	..	1,35,200
6. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	..	..	—42,800	..	† —49,200	..	—38,900
II.—PARTIALLY EXCLUDED AREAS—								
1. PAY OF OFFICERS ..	*27,955*	42,295	*10,200*	23,000	*9,227*	21,654	..	5,600
2. PAY OF ESTABLISHMENTS	..	1,44,828	..	69,700	..	76,212	..	41,500
3. ALLOWANCES ..	*5,980*	36,502	*2,000*	20,100	*1,357*	19,379	..	11,500
4. CONTINGENCIES ..	..	11,871	..	7,100	..	7,432	..	2,100
5. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	14,316	..	6,900	..	† 6,800	..	..
Carried over ..	*8,69,752*	32,57,833	*7,85,100*	30,44,300	*7,98,055*	32,42,420	*7,79,500*	32,89,000

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

50—CIVIL WORKS—Establishment and Tools and Plant—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*8,69,752*	32,57,833	*7,85,100*	30,44,300	*7,98,055*	32,42,420	*7,79,500*	32,89,000
e. F. MEDICAL ESTABLISHMENTS	..	3,109 * 5,929	..	3,000	..	2,642	..	3,100
e. G. DISTRICT BOARD ENGINEERS ..	..	2,20,048	..	2,27,300	..	2,13,054	..	2,47,000
e. H. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	56	..	...
e. J. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS—								
I. ORDINARY AREAS ..	..	-1,73,122	— *4,900*	-1,16,000	*60*	— 1,34,942	..	— 1,09,300
II. PARTIALLY EXCLUDED AREAS ..	— *2,166*	— 10,680	*4,900*	10,800	..	— 4,561	..	...
TOTAL—50. e. ..	*8,67,586*	† 33,03,117	*7,85,100*	† 31,69,400	*7,98,115*	† 33,18,669	*7,79,500*	34,29,800
50. j. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA.								
I. ORDINARY AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*58,569*	..	*95,400*	..	*56,467*	..	*1,18,600*	...
B. STERLING OVERSEAS PAY	*88,805*	..	*89,400*	..	*76,867*	..	*67,400*	...
C. OTHER CHARGES—RECRUITMENT EXPENSES	..	5,606	..	..	*147*	253	..	..
TOTAL—j. I. ..	*1,47,374*	5,606	*1,84,800*	..	*1,33,481*	253	*1,86,000*	..
II. PARTIALLY EXCLUDED AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	..	*8,000*	..	*8,600*	..	..	..
B. STERLING OVERSEAS PAY	*4,000*	..	..	..	*93*	..	..	...
TOTAL—j. II. ..	*4,000*	..	*8,000*	..	*8,693*	..	..	..
TOTAL—50. j. ..	*1,51,374*	5,606	*1,92,800*	..	*1,42,174*	253	*1,86,000*	..
50. k. LOSS OR GAIN BY EXCHANGE—								
I. ORDINARY AREAS ..	— *783*	— 29	..	..	— *646*	—2	..	..
TOTAL—ESTABLISHMENT ..	*10,18,177*	33,08,694	*9,77,900*	31,69,400	*9,39,643*	33,18,920	*9,65,500*	34,29,800

* Relates to Partially excluded areas.

† Excludes expenditure on special establishment for maintenance of residences of the Governor booked under '50. Civil Works' to end of 1936–1937. This is shown under '25. General Administration—Staff and Household of the Governor' for purposes of comparison with the Budget for 1937–1938, as with effect f[...] 25. General Administration.

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. f. TOOLS AND PLANT—								
f. A. NEW SUPPLIES—								
I. ORDINARY AREAS.	..	28,507	..	32,800	..	37,001	..	{ 47,200 + 6,800†
II. PARTIALLY EXCLUDED AREAS ..	..	7,285	..	1,500	..	252	..	500
TOTAL—50 f. A. ..	..	35,792	..	34,300	..	37,253	..	54,500
f. B. REPAIRS AND CARRIAGE—								
I. ORDINARY AREAS.	..	53,091	..	50,700	..	52,320	..	53,000
II. PARTIALLY EXCLUDED AREAS ..	..	24,703	..	6,000	..	742	..	900
TOTAL—50 f. B. ..	..	77,794	..	56,700	..	53,062	..	53,900
f. C. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND OTHERS—								
I. ORDINARY AREAS.	*6*	— 1,904	..	— 200	*9*	— 1,192	..	} ..
II. PARTIALLY EXCLUDED AREAS ..	..	— 310	..	200	..	..	..	
TOTAL—50 f. C. ..	*6*	— 2,214	..	..	*9*	— 1,192	..	..
TOTAL—TOOLS AND PLANT	*6*	1,11,372	..	91,000	*9*	89,123	..	1,08,400
TOTAL—DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT ..	*10,18,183*	34,20,066	*9,77,900*	32,60,400	*9,39,652*	34,08,043	*9,65,500*	35,38,200
	44,38,249		42,38,300		43,47,695		45,03,700	

† Represents cost of English Stores.

50—CIVIL WORKS—Establishment.

Distribution of establishment charges included under Demand XXV over the several Public Works heads of account.*

Particulars. (1)	Accounts, 1935-1936. Non-voted. (2)	Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. Irrigation, Navigation, Etc., Works—Working Expenses—								
Irrigation Works—								
Productive			*2,29,700*	6,75,300	*2,31,453*	7,48,003	*2,24,000*	7,24,400
Unproductive ..			*19,900*	58,500	*22,790*	73,652	*20,400*	65,600
Navigation, Etc., Works — Unproductive			*14,200*	41,800	*12,487*	40,353	*12,800*	41,300
18. Irrigation — Other Revenue Expenditure Financed from Ordinary Revenues			*1,34,700*	3,89,500	*1,65,397*	5,34,519	*1,40,700*	4,54,900
19. Construction of Irrigation, Navigation, Etc., Works..	*6,31,871*	16,12,160	*16,200*	46,700	*10,955*	35,405	*19,500*	63,200
68. Construction of Irrigation, Navigation, Etc., Works..			*43,200*	1,25,000	*36,569*	1,18,183	*36,600*	1,18,500
50. Civil Works. Ordinary areas ..	*2,97,890*	13,53,997	*4,04,500*	14,33,900	*3,80,742*	14,48,072	*4,26,000*	16,24,600
50. Civil Works. Partially excluded areas ..	*60,191*	2,86,051	*25,100*	1,37,600	*19,277*	1,26,916	..	60,700
81. Civil Works—Not charged to Revenue	*28,225*	56,486	*90,400*	2,61,100	*59,973*	1,93,817	*85,500*	2,76,600
TOTAL—50.—CIVIL WORKS—ESTABLISHMENT.	*10,18,177*	33,08,694	*9,77,900*	31,69,400	*9,39,643*	33,18,920	*9,65,500*	34,29,800
	43,26,871		41,47,300		42,58,563		43,95,300	

* The distribution is proportionate to the total works outlay under each head of account as compared with the grand total of works outlay under all the heads.

50—CIVIL WORKS—Tools and Plant.

Distribution of tools and plant charges included under Demand XXV over the several Public Works heads of account.*

Particulars.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works — Working expenses —								
Irrigation Works—Productive ..			..	18,200	..	20,011	..	21,800
Unproductive ..			..	1,600	..	1,968	..	2,000
Navigation, etc., Works — Unproductive ..			..	1,100	..	1,529	..	1,800
18. Irrigation — Other Revenue Expenditure Financed from Ordinary Revenues ..			..	15,100	..	20,255	..	19,800
19. Construction of Irrigation, Navigation, etc., Works.	..	18,254 (for items 18, 19 and 68)	..	1,800	..	1,342	..	2,800
68. Construction of Irrigation, Navigation, etc., Works.			..	4,900	..	4,478	..	5,200
50. Civil Works. Ordinary areas ..	6	60,278	..	30,500	9	31,202	..	41,600
50. Civil Works. Partially excluded areas ..	..	32,526	..	7,700	..	994	..	1,400
81. Civil Works—Not charged to Revenue	..	314	..	10,100	..	7,344	..	12,000
TOTAL—50. CIVIL WORKS—TOOLS AND PLANT.	6	1,11,372	..	91,000	9	89,123	..	1,08,400
	1,11,378		91,000		89,132		1,08,400	

* The distribution is proportionate to the total works outlay under each head of account as compared with the grand total works outlay under all the heads.

50. e. CIVIL WORKS—ESTABLISHMENT.

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			e. A. CHIEF ENGINEERS.				
e. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*1,03,937* *† — 455*	*1,05,900*	*1,05,127*	*1,00,400*
	2	*2*	*Chief Engineers (2,750—125—3,000).*				
	2	*2*	*Deputy Chief Engineer, P.W.D. (G. B. and R.) (E.E.); Deputy Chief Engineer for Irrigation (E.E.).*				
			VOTED	12,945	14,300	13,898	17,400
	3	3	Assistant Engineers—Technical Section (Irrigation), Technical Section (Buildings and Roads), and Cauvery Gauging Subdivision 3 (250—750).				
			TOTAL—e. A. 1. *Charged on revenues.*	*1,03,482*	*1,05,900*	*1.05,127*	*1,00,400*
			TOTAL—e. A. 1. VOTED ..	12,945	14,300	13,898	17,400
e. A. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	1,72,227	1,75,500	1,70,179	1,73,000
	10	10	Managers 2 (300—350); Senior Superintendents 2 (200—250); Junior Superintendents 4 (125—175), 2 (100—150); Personal pay 1 (25)				
	73	72	Clerks 20 (65—125), 4 (55—100), 1 (60—80), 31 (40—80), 3 (37—70), 2 (40—65); Typists 8 (40—80), 2 (40—65), 1 (37—70); Personal pay 1 (4½), 1 (2½), 1 (1); Special pay—Shorthand 2 (40), Typewriting 6 (10)				
	39	39	Supervisors 3 (80—250); Overseers 2 (50—100); Special pay 4 (20); Draughtsmen 2 (250—300), 4 (150—200), 7 (110—140), 2 (90—120), 12 (60—100); Tracers 5 (33—50); Blue-print operators 1 (33—50), 1 (15—20) ..				
	57	57	Attenders 9 (23—35), 4 (19—30); Daffadars 2 (20—25); Peons 35 (15—20), 7 (12—17).				
			Leave Allowances				
			TEMPORARY	7,977	11,500	12,718	13,600
	8	12	Supervisors 2 (90—140), 4 (60—100), 3 (60) for 7 months; Clerks 1 (55), 1 (37) for 9 months; Typist 1 (30); Special pay 1 (50), 5 (20), 3 (20) for 7 months ..				
	7	10	Blue-print operator 1 (30); Peons 6 (12), 3 (12) for 7 months ..				
			TOTAL—e. A. 2.—VOTED ..	1,80,204	1,87,000	1,82,897	1,86,600

† Emergency deduction from pay.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. A. CHIEF ENGINEERS—*cont.*				
e. A. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*11,571*	*5,600*	*4,883*	*5,600*
			OTHER COMPENSATORY ..	*3,352*	*1,400*	*910*	*1,100*
			Madras House Allowance 1 (75), 1 (17½).				
			VOTED—				
			TRAVELLING ALLOWANCES ..	4,596	4,800	4,156	4,800
			OTHER COMPENSATORY	4,961	4,600	5,528	5,200
			Presidency Allowance 11 (6½), 6 (2½); Madras House Allowance 1 (50), 1 (33), 2 (25), 2 (22), 1 (21), 6 (15), 1 (13 5/8), 1 (13¼); Conveyance Allowance 1 (4).				
			TOTAL—e. A. 3. *Charged on revenues.*	*14,923*	*7,000*	*5,793*	*6,700*
			TOTAL—e. A. 3. VOTED ..	9,557	9,400	9,684	10,000
e. A. 4. CONTINGENCIES.			VOTED—				
			ELECTRIC CURRENT	3,251	3,000	3,363	3,200
			BOOKS AND PERIODICALS ..	617	800	1,630	1,600
			TELEPHONE CHARGES	1,670	1,600	1,676	1,400
			SERVICE POSTAGE AND TELEGRAMS.	2,715	2,700	3,344	3,000
			OFFICE EXPENSES	950	1,000	2,802	2,500
			TOUR CHARGES	1,705	1,200	1,242	1,500
			OTHER PETTY CONTINGENCIES ..	7,629	8,000	6,749	8,000
			TOTAL—e. A. 4.—VOTED ..	18,537	18,300	20,806	21,200
			TOTAL—e. A. CHIEF ENGINEERS ..	3,39,648	3,41,900	3,38,205	3,42,300
			Charged on revenues ..	*1,18,405*	*1,12,900*	*1,10,920*	*1,07,100*
			VOTED ..	2,21,243	2,29,000	2,27,285	2,35,200

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. B. GOVERNMENT ARCHITECTS.				
e. B. 1. PAY AND ALLOWANCES OF OFFICERS.			VOTED—				
			PAY OF OFFICERS	23,600	24,200	35,180	37,800
	2	3	1 Special Architect; 1 Consulting Architect and 1 Special Architect for Madras Parliamentary House				
			ALLOWANCES	720	800	475	800
			Travelling Allowances				
			TOTAL—e. B. 1. VOTED ..	24,320	25,000	35,655	38,600
e. B. 2. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS—PERMANENT	15,397	16,000	15,736	15,700
	9	9	Draughtsmen 3 (150—200), 2 (110—140), 3 (60—100); Tracer 1 (33—50).				
	3	3	Typist 1 (40—65); Peons 2 (15—20)				
			Leave Allowances				
	..	17	PAY OF ESTABLISHMENTS—TEMPORARY	4,449	..	8,712	21,400
			Draftsmen 2 (120), 3 (90), 3 (50); Tracers 5 (28); Typists 2 (30); Peons 2 (12) and Temporary Establishment under the Special Architect for Parliamentary House				
			ALLOWANCES	1,008	400	1,587	1,700
			Other Compensatory				
			Presidency Allowance 8 (6½), 6 (2½)				
			Madras House Allowance 1 (23), 1 (18), 1 (15), 1 (11), 1 (6) ..				
			TOTAL—e. B. 2.—VOTED ..	20,854	16,400	26,035	38,800
			TOTAL—e. B. GOVERNMENT ARCHITECTS—VOTED ..	45,174	41,400	61,690	77,400
			e. C. ELECTRICAL ENGINEER.				
e. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*16,424*	*16,500*	*16,478*	*16,500*
	1	*1*	*Electrical Engineer (725—1,375)* ..				
			VOTED	11,966	13,000	13,001	13,900
	2	2	Assistant Engineer 1 (375—975); Temporary Assistant Engineer 1 (200—500).				
			Leave Allowances				
			TOTAL—e. C. 1. { *Charged on revenues.*	*16,424*	*16,500*	*16,478*	*16,500*
			TOTAL—e. C. 1. { VOTED ..	11,966	13,000	13,001	13,900

50. e.—CIVIL WORKS—Establishment—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			e. C. Electrical Engineer—*cont.*	RS.	RS.	RS.	RS.
e. C. 2. Pay of Establishments.			Voted—				
			Permanent	22,180 † —11	23,300	18,998	17,800
	10	10	Accountant 1 (100—300); Clerks 3 (40—65); Store Clerk 1 (40—65); Clerks 4 (30—55); Typist 1 (40—65); Special pay 1 (5)				
	8	10	Junior Engineers 2 (100—200); Supervisors 4 (80—130), 1 (70—110); Draughtsmen 2 (50—90); Tracer 1 (33—50)..				
	9	9	Peons 7 (15—20); 2 (12—18) ..				
			Leave Allowances				
			Temporary	3,305	6,000	6,340	6,900
	8	8	Supervisors 2 (80—130), 1 (70—110); Draughtsman 1 (90—120); Clerks 1 (70—100); 1 (30—55); Peons 2 (12—17)				
			Total—e. C. 2.—Voted ..	25,474	29,300	25,338	24,700
e. C. 3. Other Charges.			Charged on revenues—				
			Travelling Allowances (including cost of passage) ..	*1,382*	*2,000*	*2,362*	*2,000*
			Other Compensatory	*1,109*	*1,100*	*1,108*	*1,100*
			House Allowance 1 (62½); Conveyance Allowance 1 (30).				
			Voted—				
			Travelling Allowances ..	2,294	2,000	2,659	2,500
			Other Compensatory	2,806	4,000	3,937	3,800
			Conveyance Allowance 2 (20), 5 (4); Madras House Allowance 1 (50), 1 (45), 9 (15), 1 (14½), 2 (11)				
			Hill Allowance 1 (13½), 1 (1-13-0).				
			Presidency Allowance 8 (6½), 3 (2½)				
			Contingencies	2,249	2,200	2,790	2,500
			Charges payable to 36. Scientific Departments—Hydro-Electric Surveys	..	..	5,400	5,300
			Total—e. C. 3. *Charged on revenues.*	*2,491*	*3,100*	*3,470*	*3,100*
			Total—e. C. 3. Voted ..	7,349	8,200	14,786	14,100
			Total—e. C. Electrical Engineer ..	63,704	70,100	73,073	72,300
			Charged on revenues ..	*18,915*	*19,600*	*19,948*	*19,600*
			Voted ..	44,789	50,500	53,125	52,700

† Emergency deduction from pay.

50. e.—CIVIL WORKS—Establishment—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			e. D. Superintending Engineers.				
e. D. 1. Pay of Officers.			Charged on revenues	*1,76,069* *† — 716*	*1,41,100*	*1,56,682*	*1,60,000*
	6	6	*Superintending Engineers (1,750—100—2,150)*				
	..	1	*Temporary Superintending Engineer.*				
			Voted	42,993 † — 30	35,600	36,995	40,300
	6	6	Personal Assistants to Superintending Engineers (250—750) ..				
	..	1	Temporary Personal Assistant to Superintending Engineer ..				
			Total—e. D. 1. *Charged on revenues.*	*1,75,353*	*1,41,100*	*1,56,682*	*1,60,000*
			Total—e. D. 1. Voted ..	42,963	35,600	36,995	40,300
e. D. 2. Pay of Establishments.			Voted	1,61,749 † — 10	1,65,200	1,72,979	1,74,000
			Permanent—				
	78	80	Managers 5 (180—10—240), 1 (150—200); Head Clerks 5 (125—150), 1 (100—125); Clerks 2 (65—85), 13 (60—80), 1 (55—70), 10 (40—65), 30 (35—60); Typists 2 (40—65), 10 (35—60); Special pay—Typewriting 1 (10); Shorthand 2 (25)				
	80	83	Draughtsmen 2 (150—200), 4 (120—150), 6 (110—140), 51 (60—100), 4 (50—90); Tracers 3 (33—50), 11 (30—50), 1 (28—45); Blue-print operator 1 (20—35)				
	52	52	Attenders 4 (20—35), 2 (19—30); Peons 7 (15—20), 38 (12—18), 1 (12—17)				
			Leave allowances				
			Voted	32,182	6,000	8,861	21,100
			Temporary—				
	2	16	Manager 1 (150); Head clerk 1 (100); Clerks 2 (55), 1 (35), 7 (30), 1 (30) for 2 months; Typists 3 (30).				
	5	15	Draughtsmen 1 (120), 1 (90), 10 (50); Tracers 2 (28); Blue-print operator 1 (12)				
	3	3	Telephone gumastas 2 (20—25), 1 (19) for 6 months				
	2	11	Attender 1 (19); 1 (19) for 2½ months; Peons 9 (12) ..				
			Total—e. D. 2.—Voted ..	1,93,921	1,71,200	1,81,840	1,95,100
e. D. 3. Allowances.			Charged on revenues—				
			Travelling allowances (including cost of passages)	(a) *18,706*	*17,200*	(b) *15,824*	*19,000*
			Voted—				
			Travelling Allowances ..	4,088	3,800	5,015	3,700
			Other Compensatory	1,887	1,800	2,046	1,900
			Presidency Allowance 14 (6¼), 1 (2½).				
			Madras House Allowance 1 (21½), 1 (21), 1 (15), 1 (3)				
			Total—e. D. 3. *Charged on revenues.*	*18,706*	*17,200*	*15,824*	*19,000*
			Total—e. D. 3. Voted ..	5,975	5,600	7,061	5,600

† Emergency deduction from pay.

(a) and (b) include Rs. 7 and Rs. 75 respectively on account of compensatory allowance.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			e. D. Superintending Engineers—*cont.*	RS.	RS.	RS.	RS.
e. D. 4. Contingencies.			Voted—				
			Service Postage and Telegrams.	7,128	7,000	8,033	8,400
			Office Expenses	1,976	2,000	2,242	1,800
			Tour Charges	1,637	1,200	1,405	1,400
			Other Contingencies	6,675	5,800	8,072	6,800
			Total—e. D. 4.—Voted ..	17,416	16,000	19,752	18,400
e. D. 5. Charges recoverable from Governments and Departments.			Special Irrigation Establishments. *Charged on revenues.*	— *384*	— *10,200*	.	..
			Special Irrigation Establishments. Voted ..	— 70,437	— 61,400	— 222	— 16,500
			Recovery for supervision of establishments in the partially excluded areas—Voted.	— 14,316	— 6,900	‡— 6,800	..
			Total—e. D. 5. *Charged on revenues.*	— *384*	— *10,200*	..	..
			Total—e. D. 5. Voted ..	— 84,753	— 68,300	— 7,022	— 16,500
			Total—e. D. Superintending Engineers ..	3,69,197	3,08,200	4,11,132	4,21,900
			Charged on revenues ..	*1,93,675*	*1,48,100*	*1,72,506*	*1,79,000*
			Voted ..	1,75,522	1,60,100	2,38,626	2,42,900
			e. E. Executive Establishments.				
			I. Ordinary Areas.				
e. E. I. 1. Pay of Officers.			Charged on revenues	*4,50,160* † — *2,161*	*4,30,000*	*4,17,901*	*4,13,500*
	31 [*32*]	*28* [*32*]	*Executive Engineers*				
	3 [*26*]	*4* [*17*]	*Assistant Executive Engineers* ..				
			Leave salaries				
			Voted	5,64,927 † — 277	5,88,100	5,81,855	6,17,300
	58 [94]	66 [93]	Assistant Engineers including Assistant Engineers officiating as Executive Engineers				
	3	3	General Superintendent, Public Works Workshops and Stores, 1 (Executive Engineer); Junior Superintendents, Public Works Workshops, Bezwada and Dowlaishwaram 2 (375—975) ..				
			Leave Allowances				
	53	57	Temporary Assistant Engineers ..				
			Total—e. E. I. 1. *Charged on revenues.*	*4,47,999*	*4,30,000*	*4,17,901*	*4,13,500*
			Total—e. E. I. 1. Voted ..	5,64,650	5,88,100	5,81,855	6,17,300

‡ Represents the Revised Estimate for 1936–37 against which adjustment is anticipated in the March 1937 Final accounts.

† Emergency deduction from pay.

50. e.—CIVIL WORKS—Establishment—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			e. E. I. Executive Establishments—*cont.*	RS.	RS.	RS.	RS.
			I. Ordinary areas—*cont.*				
e. E. I. 2. Pay of Establishments—Permanent.			Voted—				
			Upper and Lower Subordinates.	6,07,968	5,85,000	5,91,832	5,92,000
	182 [364]	166 [361]	Supervisors—Civil Upper Subordinates 166 (80—250) ..				
	159	161	Overseers 155 (50—100), 6 (50—90); Personal pay 1 (25), 1 (10); Special pay 1 (15) ..				
	92	95	Draughtsmen 30 (110—140), 65 (60—100)				
	32	34	Tracers 31 (30—50), 3 (28—45) ..				
	1	1	Stock Verifier 1 (100—5—150—10—200) ..				
			Leave Allowances				
			Office Establishments ..	5,28,948 * — 366	} 5,25,000	5,23,551	5,27,900
	4	2	Superintendent, Marina Gardens 1 (75—125); Garden Foreman 1 (40—65).				
	29	30	Accountants 30 (100—300) ..				
	492	509	Clerks 30 (80—120), 1 (70—100), 68 (60—80), 6 (65—85), 20 (55—70), 50 (40—65), 278 (35—60), 22 (30—55); Typists 4 (40—65), 23 (35—60), 3 (30—55), 1 (23—35); Ledger Verifier 1 (65—85); Attenders 2 (15—20); Special pay—Typewriting 3 (10); Store Allowances 2 (10), 3 (5), 9 (3) ..				
	578	607	Gate-keepers 2 (19—24), 4 (12—18); Peons 46 (15—20), 550 (12—18), 5 (12—17); Special pay 2 (2)				
			Leave Allowances				
			Other Establishments	58,110	60,000	61,134	59,000
	136	136	Navigation Establishments—Dam Superintendent 1 (175—220); Assistant Dam Superintendent 1 (125—175); Sluice Superintendent 1 (75—100); Special pay 1 (54), 1 (45), 1 (36); Superintendents 70 (25—40), 7 (20—35), 53 (20—30); Canal Clerks 2 (20—30), 1 (19—28).				
	3	2	Water Regulation Establishment—Maistri 1 (25), Channel Superintendent 1 (12—18) ..				
	4	4	Stores Establishment—Storekeepers 1 (150—200), 1 (100—125), 1 (80—125), 1 (50—70)				
			Leave Allowances				
			Total—e. E. I. 2.—Voted ..	11,94,660	11,70,000	11,76,517	11,78,900

* Emergency deduction from pay.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. E. I. EXECUTIVE ESTABLISHMENTS—*cont.*				
			I. ORDINARY AREAS—*cont.*				
e. E. I. 3. PAY OF ESTABLISHMENTS—TEMPORARY.			VOTED—				
			UPPER AND LOWER SUBORDINATES.	1,40,562 * — 22	1,20,700	1,74,179	2,00,800
	85	147	Supervisors 42 (90—140), 105 (60—100).				
	54	69	Overseers 23 (50), 4 (50) for 7 months; Head Draughtsmen 1 (110), 1 (90); Draughtsmen 9 (60), 18 (50), 1 (50) for 9 months, 1 (50) for 5 months, 2 (50) for 3 months, 2 (50) for 1 month; Electricians 2 (80), 1 (87½), 3 (70); Clerk Draughtsman 1 (35).				
	8	9	Tracers 3 (30), 6 (28)				
			OFFICE ESTABLISHMENTS ..	75,052	77,000	85,416	89,800
	2	3	Accountants 3 (100—300) ..				
	118	136	Head Clerks 1 (80—120), 1 (70); Clerks 6 (55), 11 (40), 10 (35—60), 59 (35), 1 (35) for 6 months, 1 (35) for 2 months, 2 (35) for 1 month, 25 (30), 3 (30) for 5 months, 1 (30) for 6 months, 3 (30) for 4 months, 1 (30) for 7 months; Typists 2 (35), 5 (30); Special pay 2 (13½); Store clerk 1 (100); Attenders 3 (19)				
	10	10	Head Maistris 2 (50—90); Maistris 2 (30—50), 4 (30—45), 2 (28—40)				
	130	148	Peons 6 (15), 4 (12—18), 117 (12), 2 (12) for 9 months, 3 (12) for 7 months, 4 (12) for 6 months, 7 (12) for 4 months, 5 (12) for 1 month; Special pay 1 (2) ..				
			OTHER ESTABLISHMENTS	1,22,805	1,19,900	1,28,477	1,34,500
	11	12	Petty Establishments—Conservancy Sergeant 1 (55—70); Wharf Clerk 1 (23) for 4 months; Lock Superintendents 10 (20—30)				
	427	484	Irrigation Conservancy Subordinates 316 (20—25), 74 (19—24), 12 (19), 1 (20) for 6 months; Personal allowance 2 (15), 4 (10), 7 (8), 5 (6), 12 (5), 2 (4), 2 (3), 2 (2½), 3 (2), 1 (1), 1 (½); Telephone Gumastas 5 (25—35), 46 (20—25), 15 (19—24); 1 (19) for 4 months, 14 (19) for 1 month				
			TOTAL—e. E. I. 3.—VOTED ..	3,38,397	3,17,600	3,88,072	4,25,100

* Emergency deduction from pay.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation.	Strength. 1936-1937.	Strength. 1937-1938.	Details.	Figures by detailed account heads. Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			e. E. EXECUTIVE ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
e. E. I. 4. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*48,103*	*50,000*	*48,384*	*50,500*
			OTHER COMPENSATORY ..	*2,152*	*2,300*	*2,602*	*3,300*
			Conveyance Allowance 2 (40); Madras House Allowance 2 (57½), 1 (50), 1 (27½)				
			COST OF PASSAGES	*6,568*	*10,000*	*15,210*	*6,500*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,76,353	1,70,400	1,86,095	1,84,300
			FIXED TRAVELLING ALLOWANCES ..	96,352	94,700	99,186	1,00,000
			OTHER COMPENSATORY	15,659	14,100	17,479	18,200
			COST OF PASSAGES	2,094	600	254	..
			TOTAL—e. E. I. 4. *Charged on revenues.*	*56,823*	*62,300*	*66,196*	*60,300*
			TOTAL—e. E. I. 4. VOTED ..	2,90,458	2,79,800	3,03,014	3,02,500
e. E. I. 5. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	33,800	31,000	32,148	35,100
			ELECTRIC CURRENT	4,135	4,000	6,192	7,600
			TELEPHONE CHARGES	2,360	2,600	2,341	2,600
			SERVICE POSTAGE AND TELEGRAMS.	70,980	67,800	71,833	72,000
			OFFICE EXPENSES	5,530	6,000	5,853	5,800
			TOUR CHARGES	1,848	1,800	1,616	1,500
			OTHER CONTINGENCIES	14,475	10,600	9,976	10,600
			TOTAL—e. E. I. 5.—VOTED ..	1,33,128	1,23,800	1,29,959	1,35,200
e. E. I. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			SPECIAL IRRIGATION ESTABLISHMENTS	..	— 42,800	† — 49,200	— 38,900
			TOTAL—e. E. I. 6.—VOTED ..	..	— 42,800	— 49,200	— 38,900
			TOTAL—e. E. EXECUTIVE ESTABLISHMENTS—I. ORDINARY AREAS ..	30,26,115	29,28,800	30,14,314	30,93,900
			Charged on revenues ..	*5,04,822*	*4,92,300*	*4,84,097*	*4,73,800*
			VOTED ..	25,21,293	24,36,500	25,30,217	26,20,100
			II. PARTIALLY EXCLUDED AREAS.				
e. E. II. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*28,062*			
	2	..	*Executive Engineers*	* *— 107*	*10,200*	*9,227*	..
			VOTED	42,295	23,000	21,654	5,600
	6	1	Assistant Engineer 1 (250—750); Special pay 1 (67½).				
			TOTAL—e. E. II. 1. *Charged on revenues.*	*27,955*	*10,200*	*9,227*	..
			TOTAL—e. E. II. 1. VOTED ..	42,295	23,000	21,654	5,600

* Emergency deduction from pay.

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. E. EXECUTIVE ESTABLISHMENTS—*cont.*				
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
e. E. II. 2. PAY OF ESTABLISHMENTS—			VOTED—Permanent				
			UPPER AND LOWER SUBORDINATES.	56,286 * —39	21,900	24,466	14,700
	7	6	Supervisors 6 (80—250); Special pay 6 (45)				
	4	..	Draughtsmen				
			OFFICE AND OTHER ESTABLISHMENTS	38,209	21,000	21,625	5,900
	19	4	Clerks 4 (35—60); Special pay 2 (13½)				
	21	12	Peons 12 (12—18); Special pay 12 (2)				
			Leave allowances				
	1	1	Anicut Superintendent (40—2—60)				
			VOTED—Temporary	27,872	16,600	19,633	14,700
			UPPER AND LOWER SUBORDINATES—				
	11	10	Supervisors 10 (60—100); Special pay 10 (36)				
	1	..	Tracer				
			OFFICE AND OTHER ESTABLISHMENTS	22,451	10,200	10,488	6,200
	14	9	Clerks 3 (35), 5 (30), 1 (30) for 9 months; Special pay 3 (13½), 5 (9), 1 (9) for 9 months ..				
	21	11	Peons 1 (13), 9 (12), 1 (12) for 9 months; Special pay 11 (2).				
			TOTAL—e. E. II. 2.—VOTED ..	(a)1,44,828	69,700	76,212	41,500
e. E. II. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*5,980*	*2,000*	*1,357*	..
			VOTED—TRAVELLING ALLOWANCES ..	21,770	11,700	11,956	4,500
			FIXED TRAVELLING ALLOWANCES (including other Compensatory Allowances)	14,732	8,400	7,423	7,000
			TOTAL—e. E. II. 3. *Charged on revenues.*	*5,980*	*2,000*	*1,357*	..
			TOTAL—e. E. II. 3. VOTED ..	36,502	20,100	19,379	11,500
e. E. II. 4. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	3,774	2,600	1,892	300
			SERVICE POSTAGE AND TELEGRAMS.	6,890	3,800	4,583	1,700
			OTHER CONTINGENCIES	1,207	700	957	100
			TOTAL—e. E. II. 4.—VOTED ..	11,871	7,100	7,432	2,100

* Emergency deduction from pay.

(a) Includes Rs. 49 being expenses incurred in connexion with the formation of Orissa Province.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. E. EXECUTIVE ESTABLISHMENTS—*cont.*				
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
e. E. II. 5. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—CONTRIBUTION FOR SUPERVISION OF ESTABLISHMENTS IN PARTIALLY EXCLUDED AREAS	14,316	6,900	† 6,800	..
			TOTAL—e. E. II. 5.—VOTED ..	14,316	6,900	6,800	..
			TOTAL—e. E.—EXECUTIVE ESTABLISHMENTS—II. PARTIALLY EXCLUDED AREAS—VOTED ..	*33,935* 2,49,812	*12,200* 1,26,800	*10,584* 1,31,477	.. 60,700
			TOTAL—e. E. EXECUTIVE ESTABLISHMENTS ..	33,09,862	30,67,800	31,56,375	31,54,600
			Charged on revenues ..	*5,38,757*	*5,04,500*	*4,94,681*	*4,73,800*
			VOTED ..	27,71,105	25,63,300	26,61,694	26,80,800
			e. F. MEDICAL ESTABLISHMENTS.				
e. F. MEDICAL ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS	2,341	2,400	2,350	2,500
	1	1	Sub-Assistant Surgeon 1 (75—175); Special pay 1 (36).				
	1	1	Nursing orderly (12—18); Special pay (2).				
			OTHER CHARGES	768	600	292	600
			Travelling allowances; Medicines and Hospital charges.				
			TOTAL—e. F.—MEDICAL ESTABLISHMENTS—VOTED ..	3,109 * 5,929	3,000	2,642	3,100

* Relates to Partially excluded areas.

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. (1936–1937.) (2)	Strength. (1937–1938.) (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. G. DISTRICT BOARD ENGINEERS.				
e. G. DISTRICT BOARD ENGINEERS.			VOTED—				
			PAY OF OFFICERS	2,16,738	2,24,800	2,09,297	2,43,000
	24	24	District Board Engineers 6 (700—100—1,000), 17 (400—50—650); 1 (250—50/2—600).				
	3	11	Temporary District Board Engineers 11 (250—50/2—600).				
			Leave Allowances				
			TRAVELLING ALLOWANCES ..	3,310	2,500	3,757	4,000
			TOTAL—e. G. DISTRICT BOARD ENGINEERS—VOTED ..	2,20,048	2,27,300	2,13,054	2,47,000
			e. H. METTUR TOWNSHIP ADMINISTRATION.				
e. H. METTUR TOWNSHIP ADMINISTRATION.			VOTED—				
			PAY OF ESTABLISHMENTS AND OTHER CHARGES	..	..	..	1,300
	..	4	Clerks—Upper Division 1 (55); Lower Division 1 (30); Peons 2 (12).				
			Contingencies and Miscellaneous.	..	..	56	900
			Water-supply and Drainage ..	..	..	..	27,300
			Communications	..	..	..	5,000
			Add—Transfers from—				
			36. Scientific Departments—Hydro-Electric Surveys ..	..	..	..	8,000
			38. Medical	..	..	..	3,500
			39. Public Health	..	..	..	20,000
			Deduct—Transfers from—				
			XXXIX.—Civil Works (Revenue)	..	..	..	— 24,300
			XVII.—Irrigation, etc., Works —Working Expenses—Establishment	..	..	..	— 19,400
			XL.—I-B. Hydro-Electric Schemes—Working expenses —Mettur Hydro-Electric Scheme	..	..	..	— 22,300
			TOTAL—e. H. METTUR TOWNSHIP ADMINISTRATION—VOTED	..	..	56	..

50. e.—CIVIL WORKS—ESTABLISHMENT—*cont.*

SUB-HEADS of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			e. J. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.				
			I. ORDINARY AREAS.				
e. J. CHARGES DEBITABLE TO GOVERNMENTS AND OTHERS.			*Deduct*—RECOVERIES FROM—				
			LOCAL FUND DEPOSIT AND OTHER WORKS—VOTED	— 1,58,952	— 84,400		— 87,800
			41. CIVIL WORKS—				
			CENTRAL, ETC.—VOTED ..	— 14,170	— 20,800		— 21,500
			A. *Pro-rata* establishment charges recoverable on account of works in Partially excluded areas executed by staff in Ordinary areas. *Charged on revenues.*		— *4,900*	*60*	
			Voted ..		— 14,300	—1,34,942	..
			B. Centage charges payable on account of works in ordinary areas executed by staff in Partially excluded areas—Voted.		3,500		
			TOTAL—I. ORDINARY AREAS .. *Charged on revenues.*		*—4,900*	*60*	
			VOTED ..	—1,73,122	—1,16,000	—1,34,942	—1,09,300
			II. PARTIALLY EXCLUDED AREAS.				
			41. Civil Works—				
			Vice versa adjustment on account of A above *Charged on revenues.*	*— 2,166*	*4,900*	..	..
			.. Voted ..	— 10,680	14,300	— 4,561	..
			Vice versa adjustment on account of B above—Voted		— 3,500		
			TOTAL—II. PARTIALLY EXCLUDED AREAS .. *Charged on revenues.*	*— 2,166*	*4,900*	..	..
			VOTED ..	— 10,680	10,800	—4,561	..
				— 2,166	..	*60*	..
			TOTAL—e. J.—VOTED ..	—1,83,802	—1,05,200	—1,39,503	—1,09,300
GRAND TOTAL—50. e.—ESTABLISHMENT.				4170,703	39,54,500	41,16,784	42,09,300
			Charged on revenues ..	*8,67,586*	*7,85,100*	*7,98,115*	*7,79,500*
			VOTED ..	33,03,117	31,69,400	33,18,669	34,29,800

50. f.—CIVIL WORKS—Tools and Plant—~~Transferred.~~

Sub-heads of appropriation.	Details.	Figures by detailed account heads.			
		Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
f. A. New Supplies.	Voted—				
	I. Ordinary areas—				
	Cost of English stores	28,507	32,800	37,001	6,800
	Other expenditure				47,200
	II. Partially excluded areas	7,285	1,500	252	500
	Total—f. A.—Voted ..	35,792	34,300	37,253	54,500
f. B. Repairs and Carriage.	Voted—				
	I. Ordinary areas	53,091	50,700	52,320	53,000
	II. Partially excluded areas	24,703	6,000	742	900
	Total—f. B.—Voted ..	77,794	56,700	53,062	53,900
f. C. Charges payable to or recoverable from Governments and others.	Voted—				
	I. Ordinary areas—				
	A. *Pro-rata* tools and plant charges recoverable on account of works in Partially excluded areas executed by staff in Ordinary areas		— 600	9 — 1,192	..
	B. Centage charges payable on account of works in Ordinary areas executed by staff in Partially excluded areas		400		..
	Total—I. Ordinary areas—Voted ...	6 —1,904	— 200	9 — 1,192	..
	II. Partially excluded areas—				
	Vice versa adjustment on account of A above	— 310	600	..	..
	Vice versa adjustment on account of B above		— 400		
	Total—II. Partially excluded areas ..	— 310	200	..	..
	Total—f. C.—Voted ..	6 — 2,214	..	9 1,192	..
	GRAND TOTAL—50. f.—TOOLS AND PLANT—VOTED ..	6 1,11,372	91,000	9 89,123	1,08,400

DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 57,16,700.

50. CIVIL WORKS—GRANTS-IN-AID.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. g. GRANTS-IN-AID—								
g. A. GRANTS TO LOCAL BODIES FOR TRUNK ROADS	..	19,99,001	..	19,37,400	..	19,48,222	..	19,66,000
g. B. GRANTS TO DISTRICT BOARDS FOR IMPORTANT MARKETING ROADS.	..	15,13,045	..	14,21,100	..	14,45,169	..	14,36,000
g. C. MISCELLANEOUS GRANTS TO LOCAL BODIES FOR ROAD MAINTENANCE ..	..	29,276	..	29,300	..	29,297	..	29,300
g. D. GRANTS TO LOCAL BODIES FOR ROADS AND BRIDGES (OTHER THAN VILLAGE COMMUNICATIONS)	..	12,91,918	..	15,13,200	..	15,59,183	..	6,18,100
g. E. GRANTS TO LOCAL BODIES FOR VILLAGE COMMUNICATIONS	..	2,18,981	..	4,25,000	..	3,75,799	..	..
g. F. GRANTS TO LOCAL BODIES FOR WATER-SUPPLY AND DRAINAGE SCHEMES EXECUTED BY THE PUBLIC WORKS DEPARTMENT ..	..	2,16,007	..	2,51,800	..	2,24,928	..	2,02,800
g. G. CENTRAL ROAD FUND ACCOUNT—COMMUNICATIONS.	..	2,57,327	..	30,00,000	..	8,54,781	..	14,64,500
TOTAL—DEMAND XXVI.—CIVIL WORKS—GRANTS-IN-AID (ALSO MINOR HEAD—50. g. GRANTS-IN-AID).	..	55,25,555	..	85,77,800	..	64,37,379	..	57,16,700
	55,25,555		85,77,800		64,37,379		57,16,700	

50. g.—CIVIL WORKS—GRANTS-IN-AID.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
g. A. Grants to Local Bodies for Trunk Roads.	Voted—				
	District Boards	18,73,318	19,37,400	18,27,650	19,66,000
	Municipalities	1,25,683		1,20,572	
	Total—g. A.—Voted ..	19,99,001	19,37,400	19,48,222	19,66,000
g. B. Grants to District Boards for Important Marketing Roads.	Total—g. B.—Voted ..	15,13,045	14,21,100	14,45,169	14,36,000
g. C. Miscellaneous Grants to Local Bodies for Road Maintenance.	Voted—				
	District Boards	4,600	4,600	4,600	4,600
	Nilgiris (4,000); Madura (600).				
	Municipalities	24,676	24,700	24,697	24,700
	Coonoor (2,500); Ootacamund (16,100); Kodaikanal (1,400); Saidapet (500); Madras Corporation (4,200).				
	Total—g. C.—Voted ..	29,276	29,300	29,297	29,300
g. D. Grants to Local Bodies for Roads and Bridges (other than Village Communications).	Voted—				
	District Boards	12,21,962	17,83,300	14,82,791	6,64,400
	Municipalities	60,252		68,776	15,700
	Provision for flood repairs	9,704	25,000	7,616	1,00,000
	Deduct—Probable savings	..	— 2,95,100	..	— 1,62,000
	Total—g. D.—Voted ..	12,91,918	15,13,200	15,59,183	6,18,100
g. E. Grants to Local Bodies for Village Communications.	Voted	2,18,981	5,00,000	3,75,799	..
	Deduct—Probable savings	..	— 75,000	..	..
	Total—g. E.—Voted ..	2,18,981	4,25,000	3,75,799	..
g. F. Grants to Local Bodies for Water-supply and Drainage Schemes executed by the Public Works Department.	Voted	2,16,007	3,35,600	2,24,928	2,70,400
	Deduct—Probable savings	..	— 83,800	..	— 67,600
	Total—g. F.—Voted ..	2,16,007	2,51,800	2,24,928	2,02,800
g. G. Central Road Fund Account—Communications.	Voted—				
	Gross Provision	2,57,327	30,00,000	8,54,781	24,64,500
	Deduct—Probable savings				—10,00,000
	Total—g. G.—Voted ..	2,57,327	30,00,000	8,54,781	14,64,500
GRAND TOTAL—50. g.—GRANTS-IN-AID—VOTED ..		55,25,555	85,77,800	64,37,379	57,16,700

DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 13,84,100

Total of Sums Charged on Revenues .. .. *Rs. 1,21,500*

81—CIVIL WORKS NOT CHARGED TO REVENUE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
81. a. ORIGINAL WORKS—BUILDINGS—								
a. A. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..	..	5,103 (1 and 2)	..	2,14,500	..	92,313	*1,35,000*	..
2. OTHER WORKS ..	..		..	3,33,500	..	1,22,051	..	4,61,000
a. B. POLICE	..	41,355	..	5,91,000	..	3,08,226	..	3,72,800
a. C. MEDICAL	..	3,80,103	..	6,69,000	..	3,74,161	..	6,72,000 + 32,000 †
TOTAL—81. a. ..	..	4,26,561	..	18,08,000	..	8,96,751	*1,35,000*	15,37,800
81. LUMP-SUM DEDUCTION FOR PROBABLE SAVINGS.	..	..	..	–1,35,000	..	..	— *13,500*	— 1,53,700
TOTAL—DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.	..	4,26,561	..	16,73,000	..	8,96,751	*1,21,500*	13,84,100
	4,26,561		16,73,000		8,96,751		15,05,600	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS — ESTABLISHMENT, ETC.								
ESTABLISHMENT ..	*28,225*	57,081	*90,400*	2,61,100	*59,973*	1,93,817	*85,500*	2,76,600
TOOLS AND PLANT ..	..	364	..	10,100	..	7,344	..	12,000
GRAND TOTAL—MAJOR HEAD 81	*28,225*	4,84,006	*90,400*	19,44,200	*59,973*	10,97,912	*2,07,000*	16,72,700
	5,12,231		20,34,600		11,57,885		18,79,700	

† Represents cost of English stores.

81. a.—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS.

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. A. GENERAL ADMINISTRATION—1. RESIDENCES OF THE GOVERNOR.	MAJOR WORKS—					
	1. *North Presidency.—Alterations and additions to the Government House, Guindy—G.O. No. 332 W., dated 10th February 1936.*	A.S. 1,00,000	104	70,000	9,986	*75,000*
	2. *North Presidency.—Construction of a dining hall in the Government House, Madras—G.Os. No. 467 W., dated 19th February 1936 and No. 1682 W., dated 20th July 1936.*	T.S. 35,400 R.E. 41,630	..	44,000	40,228	..
	3. *North Presidency.—Linking the Banqueting Hall with the Government House, Madras—G.O. No. 1615, P.W., dated 11th July 1936.*	A.S. 44,000 T.S. 43,000	..	20,000	41,601	..
	4. *North Presidency.—Construction of a bungalow for the Aides-de-Camp—G.O. No. 1970 W., dated 21st August 1936.*	A.S. 63,000	..	50,000	498	† *60,000*
	5. *North Presidency.—Construction of office building for the Secretary to His Excellency the Governor.*	..	..	20,500	..	..
	Total—a. A. 1. General Administration — Residences of the Governor—Charged on Revenues ..	2,42,400 2,47,630	104	2,14,500	92,313	† *1,35,000*
a. A. GENERAL ADMINISTRATION—2. OTHER WORKS.	1. *South Presidency.*—Construction of new residences at Adyar for Gazetted Officers in Madras City—G.Os. Nos. 2244 W., dated 16th October 1935, 327 W., dated 10th February 1936 and 586 W., dated 2nd March 1936.	A.S. 4,23,000 T.S. 4,64,000 El. 1,53,000	5,000	2,00,000	45,006	2,81,000 El. 8,000
	2. *South Presidency.*—Additions and alterations to the Senate House for the temporary accommodation of the Madras Legislative Assembly—G.O. No. 928 W., dated 15th April 1936.	T.S. 1,26,000 El. 35,000	..	1,33,500	77,045	24,000
	3. *South Presidency.*—Construction of the Parliament House and payment to Military Department towards the construction of quarters for accommodating the followers residing in the Napier Battery.	..	..	..	..	1,48,000
	TOTAL—a. A. 2. GENERAL ADMINISTRATION—OTHER WORKS—VOTED.	7,37,000 7,78,000	5,000	3,33,500	1,22,051	4,61,000
	TOTAL—a. A. GENERAL ADMINISTRATION ..	9,79,400 10,25,630		5,48,000	2,14,364	5,96,000
	Charged on Revenues ..			..	..	*1,35,000*
	VOTED ..			5,48,000	2,14,364	4,61,000

† This expenditure is charged on revenues as it relates to Government Houses.

T.S. = Technical Sanction. A.S. = Administrative Sanction. R.E. = Revised Estimate. El. = Electrical.

81. a.—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. B. POLICE.	MAJOR WORKS—					
	1. *Vizagapatam.*—Purchase of a bungalow for the Deputy Inspector-General of Police, Northern Range, Waltair—G.O. No. 508 W., dated 22nd February 1936.	A.S. 48,500	..	48,500	48,500	..
	2. *Godavari Northern.*—Construction of quarters for the Armed Reserve at Rajahmundry—G.O. No. 240 W., dated 29th January 1935.	A.S. 55,000 T.S. 40,000	4,959	22,000	12,036	16,500
	3. *Godavari Western.*—Construction of quarters for the Assistant Superintendent of Police at Narasapur, West Godavari.	34,870	..	10,000	501	24,500
	4. *Kistna Eastern.*—Construction of quarters for one Sub-Inspector, one head-constable and seven constables at Mudinepalli, Kistna district—G.O. No. 251 W., dated 30th January 1935.	A.S. 13,600	1,268	10,000	—309	— 600
	5. *Kistna Eastern.*—Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff at Masulipatam—G.O. No. 458 W., dated 18th February 1936.	A.S. 1,30,400 T.S. 1,37,320	..	10,000	100	35,000
	6. *Kistna Eastern.*—Construction of quarters for the Police staff at Veeravalli, Kistna district—G.O. No. 456 W., dated 18th February 1936.	A.S. 14,800 T.S. 15,000	..	2,000	1,016	8,000
	7. *Kistna Central.*—Construction of quarters for the Police staff at Nuzvid, Kistna district—G.O. No. 478 W., dated 19th February 1936.	A.S. 26,100 T.S. 21,400	..	3,000	8,997	12,400
	8. *Kistna Western.*—Construction of quarters for one Sub-Inspector, two head constables and fifteen constables at Podili, Nellore district—G.O. No. 253 W., dated 30th January 1935.	A.S. 22,500 T.S. 24,700	..	10,000	878	16,000
	9. *Guntur.*—Construction of quarters for one Sub-Inspector, one head constable and eight constables at Donakonda, Nellore district—G.O. No. 283 W., dated 2nd February 1935.	A.S. 14,000 T.S. 14,550	85	2,000	1,022	10,000
	10. *Nellore.*—Construction of quarters for 8 head constables and 27 constables of the Town Police Station, Nellore—G.O. No. 436 W., dated 17th February 1936.	A.S. 39,400 T.S. 32,000	..	5,000	3,614	11,100

T.S. = Technical Sanction.

81. a.—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. B. POLICE—*cont.*	MAJOR WORKS—*cont.*					
	11. *Kurnool.*—Construction of quarters for Police staff at Brahmanapalle, Cuddapah district—G.O. No. 404 W., dated 15th February 1936.	T.S. 9,700	..	1,000	1,500	...
	12. *Kurnool.*—Construction of huts for 103 constables of the Armed Reserve at Kurnool—G.O. No. 247 W., dated 30th January 1935.	T.S. 80,100	7,002	50,000	45,855	13,000
	13. *Kurnool.*—Construction of quarters for the Police staff at Krishnagiri, Kurnool district—G.O. No. 397 W., dated 15th February 1936.	T.S. 16,280	..	3,000	1,018	12,000
	14. *North Presidency.*—Construction of quarters for the Harbour Police at Tondiarpet—G. O. No. 430 W., dated 18th February 1935.	T.S. 1,27,000	4,943	50,000	70,602	30,000
	15. *North Presidency.*—Purchase of Sepoy lines at Pudupet for housing some of the City Police.	1,16,000	..	1,16,000	..	..
	16. *Central Presidency.*—Construction of quarters for the Government Railway Police staff of the Central Station and Salt Cotaurs outpost—G.O. No. 432 W., dated 17th February 1936.	A.S. 1,48,700	..	90,000	..	..
	17. *Chingleput.*—Construction of quarters for the Presidency General Reserve at St. Thomas Mount—G.O. No. 286 W., dated 2nd February 1935.	T.S. 65,600	8,398	45,000	30,018	15,000
	18. *Chingleput.*—Construction of quarters for the Police staff at Tiruvallur, Chingleput district—G.O. No. 395 W., dated 15th February 1936.	A.S. 44,800	..	2,000	289	30,000
	19. *Salem.*—Construction of quarters for one Sub-Inspector, one head constable and ten constables at Attayampatti, Salem district—G.O. No. 266 W., dated 1st February 1935.	T.S. 13,000	3,208	5,400	6,627	..
	20. *Salem.*—Construction of quarters for one Sub-Inspector, one head constable and ten constables at Kambainallur, Salem district—G.O. No. 248 W., dated 30th January 1935.	T.S. 12,000	578	4,600	8,523	..
	21. *Trichinopoly.*—Construction of a residence for the District Superintendent of Police, Government Railway Police, Trichinopoly—G.O. No. 1323 W., dated 6th June 1935.	39,800	1,497	34,000	18,000	12,500

A.S. Administrative Sanction. T.S. = Technical Sanction.

81. a. CIVIL WORKS NOT CHARGED TO REVENUE—Original Works—Buildings—*cont.*

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. B. Police—*cont.*	Major Works—*cont.*					
	22. *Trichinopoly.*—Construction of quarters for the staff of the Presidency General Reserve at Trichinopoly—G.O.No. 459 W., dated 18th February 1936.	42,600	..	5,000	12,001	28,000
	23. *Trichinopoly.*—Construction of quarters for the Police Staff at Musiri, Trichinopoly district—G.O. No. 507 W., dated 22nd February 1936.	17,000	..	12,000	5,004	11,500
	24. *Periyar.*—Construction of quarters for one Sub-Inspector, one head constable and six constables at Shanarpatti, North Madura—G.O. No. 252 W., dated 30th January 1935.	10,050	..	8,500	7,056	..
	25. *Periyar.*—Construction of quarters for the Police Staff at Chatrapatti Station, North Madura district—G.O. No. 457 W., dated 18th February 1936.	11,900	..	4,000	1,253	7,000
	26. *Ramnad.*—Construction of quarters for the staff of the Armed Reserve and Presidency General Reserve at Tallakulam, North Madura district—G.O. No. 463 W., dated 18th February 1936.	80,700	..	10,000	10,000	41,800
	27. *Tinnevelly.*—Construction of quarters for the Assistant Superintendent of Police, Courtallam, Tinnevelly district—G.O. No. 462 W., dated 18th February 1936.	16,500	..	5,000	1,997	13,000
	28. *West Coast.*—Construction of a residence for the Assistant Superintendent of Police, Malappuram—G.O. No. 267 W., dated 1st February 1935.	A.S. 15,350 T.S. 14,850	1,996	8,000	8,010	1,100
	29. *West Coast.*—Construction of a residence for the District Superintendent of Police, Mangalore—G.O. No. 1079 W., dated 4th May 1935 and G.O. No. 231, P.W., dated 4th February 1937.	A.S. 40,000	7,422	15,000	4,118	25,000
	Total—a. B. Police ..	12,06,250 11,88,520	..	5,91,000	3,08,226	3,72,800
a. C. Medical.	Major Works—					
	1. *Godavari Eastern.*—Construction of building for the Headquarters Hospital at Cocanada—G.O. No. 2602 W., dated 4th December 1935.	A.S. 5,27,000	1,315	1,00,000	44,006	2,00,000

A.S. = Administrative Sanction. T.S. = Technical Sanction.

81. a.—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. B. MEDICAL —*cont.*	MAJOR WORKS—*cont.*					
	2. *South Presidency.*—Remodelling of the General Hospital, Madras—G.Os. No. 571 W., dated 15th March 1927, No. 2661 W., dated 19th September 1930, and No. 3379 W., dated 1st December 1930.	39,29,000 T.S. 38,60,008 El. 3,48,104	27,15,284 El. 14,960	3,50,000 El. 29,000	1,44,647 El. 21,251	2,24,000 El. 53,000 † 32,000
	3. *South Presidency.*—Construction of a combined administrative block for the General Hospital and Pathological Institute for the Medical College, Madras—G.O. No. 2942 W., dated 17th October 1929.	T.S. 12,00,000	8,58,012	40,000	36,525 El. 2,392	20,000
	4. *Ramnad.*—Construction of a new Headquarters Hospital at Madura—G.Os. No. 826 W., dated 23rd March 1928, and No. 3181 W., dated 11th November 1930.	15,99,000	3,93,962	1,50,000	1,25,340	1,75,000
	TOTAL—a. C. MEDICAL ..	76,03,104 75,34,112		6,69,000	3,74,161	6,72,000 +32.000†
	TOTAL—81. a.—ORIGINAL WORKS—BUILDINGS			18,08,000	8,96,751	16,72,800
	Charged on Revenues ..			..	..	*1,35,000*
	VOTED ..			18,08,000	8,96,751	15,37,800

A.S. = Administrative Sanction.
El. = Electrical.
T.S. = Technical Sanction.
† Represents cost of English Stores.

FIRST EDITION

GOVERNMENT OF MADRAS

DETAILED IRRIGATION BUDGET

FOR THE YEAR

1937-1938

(MAJOR HEADS XVII, 17, 18, 19 AND 68)
[DEMANDS VII AND XXXI]

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
1937

FIRST EDITION

DETAILED IRRIGATION BUDGET

FOR THE YEAR

1937-1938.

TABLE OF CONTENTS

HEAD OF ACCOUNT.

DETAILED IRRIGATION BUDGET

FOR THE YEAR

1937-1938.

ABSTRACT OF EXPENDITURE ON IRRIGATION WORKS.

Head of account. (1)	Details. (2)	Budget Estimate, 1937–1938. (3)
		RS.
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept —Working Expenses.	Extensions and Improvements	5,22,100
	Maintenance and Repairs	26,52,700
	Establishment (including Pensionary charges)	12,03,500
	Tools and Plant	25,600
	Provision for Flood Repairs	31,400
	Total—'XVII'—Working Expenses ..	44,35,300
17. Interest on works for which capital accounts are kept (Irrigation, Navigation, etc.).	Interest on works	84,38,000
18. Irrigation—Other Revenue expenditure financed from ordinary revenues— I. Works in charge of Public Works Department.	Works	1,08,200
	Extensions and Improvements	1,76,000
	Maintenance and Repairs	20,78,300
	Establishment	6,06,800
	Tools and Plant	44,800
	Miscellaneous Expenditure	73,700
	Lump addition for re-grant of lapses ..	2,000
	Lump deduction on account of probable savings	— 2,000
	Provision for Flood Repairs	1,13,800
	Total—I. ..	32,01,600
II. Minor Irrigation ..	Minor Irrigation	12,76,500
	Total—'18' ..	44,78,100

ABSTRACT OF EXPENDITURE ON IRRIGATION WORKS—*cont.*

Head of account. (1)	Details. (2)	Budget Estimate, 1937–1938. (3)
		RS.
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.	Works	3,43,900
	Establishment (including Pensionary charges)	89,900
	Tools and Plant	2,800
	Lump addition for re-grant of lapses ..	1,000
	Lump deduction for probable savings ..	— 1,000
	Total—'19' ..	4,36,600
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.	Works (excluding lump addition and deduction specified below)	21,15,500
	Establishment (including Pensionary charges)	5,70,200
	Tools and Plant	6,700
	Suspense	— 30,000
	Lump addition for re-grant of lapses ..	2,500
	Lump deduction on account of probable savings	— 2,500
	Deduct—	
	Recoveries on Capital Account	— 1,00,000
	Total—'68' ..	25,62,400

DEMAND VII—IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs, 75,10,900

Total of sums Charged on Revenues .. *Rs. 84,62,100*

Summary by Major Heads.

HEAD OF ACCOUNT. (1)	Accounts, 1935–1936. Non-voted. (2)	Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES ..	*39,647*	35,67,193	*26,600*	31,80,300	*32,502*	29,35,600	*22,400*	32,98,800
17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	*79,49,362*	..	*80,60,000*	..	*77,77,000*	..	*84,38,000*	..
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES ..	*8,159*	36,36,658	*100*	36,92,700	*82*	37,48,230	..	38,62,700
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	*1,822*	2,35,713	*1,100*	2,74,700	*953*	1,66,890	*1,700*	3,49,400
TOTAL—DEMAND VII—IRRIGATION.	*79,98,990*	74,39,564	*80,87,800*	71,47,700	*78,10,537*	68,50,720	*84,62,100*	75,10,900
	1,54,38,554		1,52,35,500		1,46,61,257		1,59,73,000	

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Irrigation Works—Productive Works.								
XVII. a EXTENSIONS AND IMPROVEMENTS.	..	4,33,207	..	2,61,800	..	2,35,237	..	4,91,900 + 4,000*
XVII. b. MAINTENANCE AND REPAIRS ..	*7,636*	25,39,750	*8,000*	24,39,000	*8,548*	21,96,244	..	22,17,500
XVII. c. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT.	..	7,578	..	3,200	..	2,864 † 56	..	900
B. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	19,400
TOTAL—IRRIGATION WORKS—PRODUCTIVE WORKS ..	*7,636*	29,80,535	*8,000*	27 04,000	*8,548*	24,34,401	..	27,33,700
	29,88,171		27,12,000		24,42,949		27,33,700	
Irrigation Works—Unproductive Works.								
XVII. d. EXTENSIONS AND IMPROVEMENTS ...	..	9,995	..	3,900	..	3,300	..	16,200
XVII. e. MAINTENANCE AND REPAIRS ..	*309*	3,35,044	*300*	2,12,100	*262*	2,36,685	..	2,20,100
TOTAL—IRRIGATION WORKS—UNPRODUCTIVE WORKS.	*309*	3,45,039	*300*	2,16,000	*262*	2,39,985	..	2,36,300
	3,45,348		2,16 300		2,40,247		2,36,300	

* Represents cost of English stores. † Tools and plant.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Navigation, Embankment and Drainage Works—Unproductive Works.								
XVII. f. EXTENSIONS AND IMPROVEMENTS.	..	2,680	..	..	..	— 1,595	..	10,000
XVII. g. MAINTENANCE AND REPAIRS ..	*493*	1,48,152	*600*	1,68,300	*487*	1,87,814	..	2,15,100
TOTAL—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS.	*493*	1,50,832	*600*	1,68,300	*487*	1,86,219	..	2,25,100
	1,51,325		1,68,900		1,86,706		2,25,100	
XVII. PENSION CHARGES—								
IRRIGATION—PRODUCTIVE ..	*27,033*	80,535	*15,400*	45,300	*20,136*	65,076	*19,500*	63,000
UNPRODUCTIVE ..	*3,257*	8,332	*1,300*	3,900	*1,983*	6,408	*1,800*	5,700
NAVIGATION—UNPRODUCTIVE ..	*919*	1,920	*1,000*	2,800	*1,086*	3,511	*1,100*	3,600
TOTAL—PENSION CHARGES ..	*31,209*	90,787	*17,700*	52,000	*23,205*	74,995	*22,400*	72,300
XVII. PROVISION FOR FLOOD REPAIRS—								
(i) PRODUCTIVE ..	..	..	..	20,000	..	..	..	19,900
(ii) UNPRODUCTIVE ..	..		..	20,000	..	..	..	11,500
TOTAL—FLOOD REPAIRS ..	..	..	..	40,000	..	..	.	31,400
TOTAL—XVII—WORKING EXPENSES (INCLUDED IN DEMAND VII—IRRIGATION) ..	*39,647*	35,67,193	*26,600*	31,80,300	*32,502*	29,35,600	*22,400*	32,98,800
	36,06,840		32,06,900		29,68,102		33,21,200	
Add— *Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.								
(*a*) ESTABLISHMENT—								
IRRIGATION—								
PRODUCTIVE ..	*3,10,728*	9,18,114	*2,29,700*	6,75,300	*2,31,453*	7,48,003	*2,24,000*	7,24,400
UNPRODUCTIVE ..	*37,434*	95,772	*19,900*	58,500	*22,790*	73,652	*20,400*	65,600
NAVIGATION—UNPRODUCTIVE ..	*10,568*	22,067	*14,200*	41,800	*12,487*	40,353	*12,800*	41,300
TOTAL—ESTABLISHMENT ..	*3,58,730*	10,35,953	*2,63,800*	7,75,600	*2,66,730*	8,62,008	*2,57,200*	8,31,300

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Add— *Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—*cont.*								
(*b*) TOOLS AND PLANT—								
IRRIGATION— PRODUCTIVE ..	..	10,457	..	18,200	..	20,011	..	21,800
UNPRODUCTIVE ..	..	883	..	1,600	..	1,968	..	2,000
NAVIGATION— UNPRODUCTIVE ..	..	183	..	1,100	..	1,529	..	1,800
TOTAL—TOOLS AND PLANT ..	..	11,523	..	20,900	..	23,508	..	25,600
TOTAL—MAJOR HEAD XVII—IRRIGATION—WORKING EXPENSES.	*3,98,377*	46,14,669	*2,90,400*	39,76,800	*2,99,232*	38,21,116	*2,79,600*	41,55,700
	50,13,046		42,67,200		41,20,348		44,35,300	
DISTRIBUTION OF THE MAJOR HEAD TOTAL AS BETWEEN PRODUCTIVE AND UNPRODUCTIVE—								
IRRIGATION—								
PRODUCTIVE ..	*3,45,397*	39,89,641	*2,53,100*	34,62,800	*2,60,137*	32,67,491	*2,43,500*	35,62,800
UNPRODUCTIVE ..	*41,000*	4,50,026	*21,500*	3,00,000	*25,035*	3,22,013	*22,200*	3,21,100
NAVIGATION—								
UNPRODUCTIVE ..	*11,980*	1,75,002	*15,800*	2,14,000	*14,060*	2,31,612	*13,900*	2,71,800
TOTAL ..	*3,98,377*	46,14,669	*2,90,400*	39,76,800	*2,99,232*	38,21,116	*2,79,600*	41,55,700
	50,13,046		42,67,200		41,20,348		44,35,300	

17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Summary by Minor Heads and Sub-heads of appropriation.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17. a. IRRIGATION WORKS—								
(1) PRODUCTIVE ..	*61,90,189*	..	*64,47,000*	..	*62,01,000*	..	*64,21,000*	..
(2) UNPRODUCTIVE ..	*14,63,083*	..	*13,21,000*	..	*12,85,000*	..	*16,37,000*	..
17. b. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— UNPRODUCTIVE ..	*2,96,090*	..	*2,92,000*	..	*2,91,000*	..	*3,80,000*	..
GRAND TOTAL—MAJOR HEAD 17 ..	*79,49,362*	..	*80,60,000*	..	*77,77,000*	..	*84,38,000*	..
	79,49,362		80,60,000		77,77,000		84,38,000	

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS.								
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. a. WORKS	..	73,365	..	88,700	..	52,584	..	95,200
18. b. EXTENSIONS AND IMPROVEMENTS.	..	1,14,712	..	1,45,900	..	1,59,770	..	1,67,500
18. c. MAINTENANCE AND REPAIRS ..	*56*	13,60,147	*100*	12,67,600	*55*	15,57,826	..	14,97,300
MISCELLANEOUS EXPENDITURE.								
18. d. ESTABLISHMENTS—								
A. PAY OF OFFICERS AND ESTABLISHMENTS ..	*6,589*	55,448	..	21,900	..	20,967	..	6,300
B. OTHER CHARGES ..	*1,487*	22,384	..	9,400	..	8,938	..	4,900
Total—18. d. ..	*8,076*	77,832	..	31,300	..	29,905	..	11,200
18. e. TOOLS AND PLANT	..	2,657	..	..	..	9,231	..	25,000
18. f. OTHER CHARGES—								
OTHER PROJECTS ..	..	34,556	..	12,000	..	16,056	..	53,200
18. l. GRANTS-IN-AID ..	..	7,500	..	7,500	..	7,500	..	7,500
TOTAL—PUBLIC WORKS DEPARTMENT ..	*8,132*	16,70,769	*100*	15,53,000	*55*	18,32,872	..	18,56,900

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Minor Irrigation. Revenue Department.								
18. g. WORKS—								
A. ORDINARY AREAS.	} ..	13,540	..	24,000	..	18,602	..	19,900
B. PARTIALLY EXCLUDED AREAS.								2,100
TOTAL—18. g. ..	..	13,540	..	24,000	..	18,602	..	22,000
18. h. MAINTENANCE AND REPAIRS—								
A. ORDINARY AREAS.	} ..	(f) 10,22,717	..	11,00,000	} ..	} 9,56,633	} ..	9,85,000
B. PARTIALLY EXCLUDED AREAS.								15,000
C. PROVISION FOR FLOOD REPAIRS ..	..	(g)	..	15,000				15,000
TOTAL—18. h. ..	..	10,22,717	..	11,15,000	..	9,56,633	..	10,15,000
18. j. ESTABLISHMENT—								
A. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	1,90,219	..	1,84,800	..	1,84,999	..	1,81,100
2. OTHER CHARGES ..	..	50,912	..	48,900	..	49,260	..	51,300
B. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	..	..	..	..	5,700
TOTAL—18. j. ..	..	2,41,131	..	2,33,700	..	2,34,259	..	2,38,100
18. k. TOOLS AND PLANT—								
A. ORDINARY AREAS.	} ..	..	..	100	..	5	..	100
B. PARTIALLY EXCLUDED AREAS.								100
TOTAL—18. k. ..	..	..	..	100	..	5	..	200
MISCELLANEOUS EXPENDITURE.								
18. l. GRANTS-IN-AID ..	..	1,168	..	1,200	..	1,168	..	1,200
TOTAL—MINOR IRRIGATION ..	..	12,78,556	..	13,74,000	..	12,10,667	..	12,76,500
TOTAL—IRRIGATION WORKS.	*8,132*	29,49,325	*100*	29,27,000	*55*	30,43,539	..	31,33,400
	* 29,57,457		29,27,100		30,43,594		31,33,400	

* Includes Rs. 14,250 met from Famine Relief Fund.

(*f*) Includes (*g*).

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Navigation, Embankment and Drainage Works.								
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. m. WORKS	..	3,043	..	18,500	..	20,031	..	13,000
18. n. EXTENSIONS AND IMPROVEMENTS ..	..	5,373	..	22,200	..	20,974	..	8,500
18. o. MAINTENANCE AND REPAIRS ..	27	6,78,108	..	5,60,400	27	6,61,847	..	5,81,000
MISCELLANEOUS EXPENDITURE								
18. p. OTHER CHARGES.	..	809	..	4,600	..	* 1,839	..	13,000
TOTAL—NAVIGATION, ETC., WORKS	27	6,87,333	..	6,05,700	27	7,04,691	..	6,15,500
	6,87,360		6,05,700		7,04,718		6,15,500	
18. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	2,000	..	..	..	2,000
18. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 2,000	..	..	..	— 2,000
18. PROVISION FOR FLOOD REPAIRS	..	..	..	1,60,000	..	..	..	1,13,800
TOTAL—18. (INCLUDED IN DEMAND VII—IRRIGATION.)	*8,159*	36,36,658	*100*	36,92,700	*82*	37,48,230	..	38,62,700
	36,44,817		36,92,800		37,48,312		38,62,700	
Add—								
Pro rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC.								
ESTABLISHMENT ..	*2,13,333*	4,45,610	*1,34,700*	3,89,500	*1,65,397*	5,34,519	*1,40,700*	4,54,900
TOOLS AND PLANT ..	..	5,939	..	15,100	..	20,255	..	19,800
GRAND TOTAL—MAJOR HEAD 18.	*2,21,492*	40,88,207	*1,34,800*	40,97,300	*1,65,479*	43,03,004	*1,40,700*	43,37,400
	43,09,699		42,32,100		44,68,483		44,78,100	

* Includes Rs. 954 on account of tools and plant.

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-Heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Financed from Famine Relief Fund.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS—								
19. UNPRODUCTIVE—WORKS	..	65,950	..	‡ 76,000	..	‡ 23,333	..	75,000
TOTAL—A. WORKS FINANCED FROM FAMINE RELIEF FUND ..	..	65,950	..	76,000	..	23,333	..	75,000
B. Financed from Ordinary Revenues.								
IRRIGATION WORKS—								
19. a. PRODUCTIVE—WORKS ..	..	1,24,596	..	1,58,000	..	1,16,277	..	1,92,900
19. b. UNPRODUCTIVE—WORKS	..	41,738	..	37,600	..	† 24,200	..	76,000
TOTAL— WORKS FINANCED FROM ORDINARY REVENUES	..	1,66,334	..	1,95,600	..	1,40,477	..	2,68,900
TOTAL—19. WORKS ..	..	2,32,284	..	2,71,600	..	1,63,810	..	3,43,900
19. PENSION CHARGES ..	*1,822*	3,758	*1,100*	3,100	*953*	3,080	*1,700*	5,500
19. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	1,000	..	..	..	1,000
19. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 1,000	..	..	..	— 1,000
TOTAL—19. (INCLUDED IN DEMAND VII—IRRIGATION)	*1,822*	*2,35,713	*1,100*	2,74,700	*953*	1,66,890	*1,700*	3,49,400
	2,37,535		2,75,800		1,67,843		3,51,100	
Add— *Pro rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC.								
(a) ESTABLISHMENT ..	*20,948*	43,187	*16,200*	46,700	*10,955*	35,405	*19,500*	63,200
(b) TOOLS AND PLANT.	..	799	..	1,800	..	1,342	..	2,800
GRAND TOTAL—MAJOR HEAD 19.	*22,770*	2,79,699	*17,300*	3,23,200	*11,908*	2,03,637	*21,200*	4,15,400
	3,02,469		3,40,500		2,15,545		4,36,600	

‡ The outlay was met from current revenues.
† Includes *minus* Rs. 170 being recoveries on capital account.
* Includes *minus* Rs. 329 being recoveries on capital account.

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—B. FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Irrigation Works—Productive.								
a. WORKS—								
A. GODAVARI DELTA SYSTEM ..	..	36,476	..	39,300	..	19,045	..	49,600
B. POLAVARAM ISLAND PROJECT ..	..	32,967	..	19,000	..	13,973	..	9,000
C. KISTNA DELTA SYSTEM	..	12,625	..	29,100	..	23,571	..	38,500
D. PENNAR RIVER CANALS SYSTEM.	..	978	..	3,000	..	801	..	400
E. CAUVERY DELTA SYSTEM ..	..	38,987	..	56,100	..	53,604	..	48,200
F. SHATIATOPE ANICUT SYSTEM ..	..	197	..	..	..	172	..	..
G. MEHMATHUR ANICUT SYSTEM ..	..	872	..	300	..	1,891	..	..
H. TOLUDUR RESERVOIR SYSTEM ..	..	82	..	5,000	..	1,814	..	41,000
J. CHEYYAR ANICUT SYSTEM ..	..	1,412	..	..	..	1,406	..	..
K. KATTALAI SCHEME.	..	..	..	6,200	..	..	..	6,200
TOTAL—a. WORKS ..	..	1,24,596	..	1,58,000	..	1,16,277	..	1,92,900
Irrigation Works—Unproductive.								
b. WORKS—								
A. NAGAVALLI RIVER SYSTEM ..	..	7,926	..	12,500	..	3,614	..	10,000
B. BASAVANNAH CHANNEL ..	..	17,970	..	12,500	..	13,317	..	300
C. MUNIYERU SYSTEM.	..	65	..	3,200	..	3,202	..	2,500
D. BARUR TANK ..	..	..	..	4,000	..	3,594	..	2,400
E. PALAR ANICUT SYSTEM ..	..	..	..	5,400	..	..	..	10,800
F. DUVVALERU PROJECT ..	..	..	..	..	..	56	..	50,000
G. MOPAD PROJECT ..	..	..	..	..	..	587	..	..
TOTAL—b. WORKS ..	..	† 41,738		37,600	..	24,370	..	76,000

† Includes Rs. 9,871 relating to the Rushikulya System and Rs. 5,906 relating to the Thippayapalem Project financed from ordinary revenues.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—IRRIGATION WORKS—PRODUCTIVE WORKS.

a. Extensions and Improvements.

Sub-heads of appropriation. (1)	Detailed account heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
	Extensions and Improvements.	RS.	RS.	RS.	RS.
XVII. a. Extensions and Improvements.	1. Chicacole Minor Rivers system ..	1,846	400	448	200
	2. Godavari Delta system	1,84,848	54,200	95,967	2,76,800 *800
	3. Kistna Delta system	74,405	65,000	55,389	80,000
	4. Divi Pumping system	1,533	800	795	800
	5. Pennar River Canals system ..	5,225	3,800	3,820	6,200
	6. Cumbum tank	145	..	..	..
	7. Chembrambakkam tank	574	..	5	..
	8. Poiney Anicut system	24	63	663	1,100
	9. Cheyyar Anicut system	268	300	330	2,600
	10. Thadapalli channel	— 39	600	4,579	5,000
	11. Arkenkota channel	..	..	1,899	5,000
	12. Kalingarayan channel	— 16	..	4,757	10,000
	13. Tirukkoyilur Anicut system	3,989	7,800	1,751	6,200
	14. Shatiatope Anicut system	1,496	..	— 107	400
	15. Mehmathur Anicut system	235	335	385	..
	16. Vriddhachalam Anicut system ..	109	..	589	1,300
	17. Toludur Project	2,998	2,500	2,714	4,400
	18. Lower Coleroon Anicut system ..	7,808	5,300	3,686	7,900
	19. Cauvery Delta system	99,192	68,600	57,213	54,550 *3,200
	20. Nandiyar Channel system	196	100	265	300
	21. Periyar system	23,801	29,400	25,582	21,300
	22. Srivaikuntam Anicut system	2,780	2,200	2,204	2,500
	23. Marudur Anicut system	8,519	19,000	14,941	10,700
	24. Kattalai scheme	11,960	11,300	10,121	28,600
	25. Polavaram Island Project	8	5,100	5,100	2,700
	26. Cauvery-Mettur Project	35,501	19,200	18,439	38,848
	Total ..	4,67,405	2,95,998	3,11,535	5,71,398
	Deduct—Old Maintenance Charges.†	— 34,198	— 34,198	— 76,298	— 75,498
Grand Total—XVII. a. Irrigation Works—Productive Works—Extensions and Improvements—Voted		4,33,207	2,61,800	2,35,237	4,91,900 +4,000*

* Represents cost of English Stores.

† Old maintenance charges have been fixed for each system as under—

	RS.
Ganjam Minor Rivers system	1,529
Divi Pumping system	49
Pennar River Canals system	3,909
Chembrambakkam tank	2,283
Poiney Anicut system	3,057
Cheyyar Anicut system	2,566
Thadapalli channel	3,569
Arkenkota channel	793
Kalingarayan channel	3,992
Tirukkoyilur Anicut system	1,972
Shatiatope Anicut system	64
Mehmathur Anicut system	126
Lower Coleroon Anicut system	2,427
Cauvery Delta system	41,300
Nandiyar Channel system	2,836
Periyar system	4,474
Srivaikuntam Anicut system	352
Marudur Anicut system	200
Total ..	75,498

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—IRRIGATION WORKS—PRODUCTIVE WORKS—*cont.*

b. MAINTENANCE AND REPAIRS.

SUB-HEADS of appropriation.	Detailed account heads.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
XVII. b. MAINTENANCE AND REPAIRS.	MAINTENANCE AND REPAIRS.				
	1. CHICACOLE MINOR RIVERS SYSTEM ..	37,052	40,000	28,400	30,000
	2. GODAVARI DELTA SYSTEM	7,18,889	(a) 6,98,300	6,84,661	6,68,300
	3. KISTNA DELTA SYSTEM	5,21,505	(b) 5,23,000	5,54,043	6,27,900
	4. DIVI PUMPING SYSTEM	84,983	37,200	30,933	20,000
	5. PENNAR RIVER CANALS SYSTEM	86,335	(c) 91,100	99,372	91,000
	6. CUMBUM TANK	886	1,800	1,888	1,800
	7. CHEMBRAMBAKKAM TANK	7,241	(d) 7,250	7,217	7,235
	8. POINEY ANICUT SYSTEM	19,433	20,000	35,617	20,000
	9. CHEYYAR ANICUT SYSTEM	22,373	24,800	26,787	22,300
	10. THADAPALLI CHANNEL	14,154	14,000	11,909	10,000
	11. ARKENKOTA CHANNEL	3,381	6,500	6,396	4,400
	12. KALINGARAYAN CHANNEL	16,463	15,500	15,422	10,500
	13. TIRUKKOYILUR ANICUT SYSTEM	21,586	19,000	19,007	19,000
	14. SHATIATOPE ANICUT SYSTEM	24,369	18,500	18,745	22,600
	15. MEHMATHUR ANICUT SYSTEM	5,930	4,902	4,899	3,400
	16. VRIDDHACHALAM ANICUT SYSTEM ..	4,912	6,200	6,043	10,200
	17. TOLUDUR PROJECT	19,898	22,000	26,835	23,000
	18. LOWER COLEROON ANICUT SYSTEM ..	93,963	(e) 90,933	90,846	1,05,900
	19. CAUVERY DELTA SYSTEM	5,46,623	(f) 5,07,150	5,14,104	5,18,400
	20. NANDIYAR CHANNEL SYSTEM	5,472	7,000	5,143	3,400
	21. PERIYAR SYSTEM	1,28,258	1,27,500	1,31,260	1,14,000
	22. SRIVAIKUNTAM ANICUT SYSTEM	73,901	55,000	53,254	55,000
	23. MARUDUR ANICUT SYSTEM	20,030	14,000	13,683	14,700
	24. KATTALAI SCHEME	64,916	68,000	73,140	61,300
	25. POLAVARAM ISLAND PROJECT	5,501	10,000	6,012	13,000
	26. CAUVERY-METTUR PROJECT	2,40,567	(g) 2,58,600	2,42,311	2,46,000
	TOTAL ..	27,88,621	26,88,235	27,07,927	27,23,335
	Deduct—OLD MAINTENANCE CHARGES.*	—2,41,235	—2,41,235	—5,03,135	—5,05,835
GRAND TOTAL—XVII. b. IRRIGATION WORKS—PRODUCTIVE WORKS—MAINTENANCE AND REPAIRS—VOTED		† 7,636 25,39,750	† 8,000 24,39,000	† 8,548 21,96,244	.. 22,17,500

* Old maintenance charges have been fixed for each system as under—

	RS.		RS.		RS.
Ganjam Minor Rivers system ..	3,126	Arkenkota channel	100	Periyar system	21,422
Divi Pumping system	12,131	Tirukkoyilur Anicut system ..	2,960	Srivaikuntam Anicut system ..	5,208
Pennar River Canals system ..	25,744	Shatiatope Anicut system	1,580	Marudur Anicut system	4,500
Cumbum tank	793	Mehmathur Anicut system	510	Kattalai Scheme	48,500
Chembrambakkam tank	3,097	Lower Coleroon Anicut system ..	4,853		
Poiney Anicut system	66	Cauvery Delta system	3,70,234		
Cheyyar Anicut system	640	Nandiyar Channel system	371	Total ..	5,05,835

† Rates and taxes—

	Budget Estimate, 1936–1937.		Budget Estimate, 1936–1937.
	RS.		RS.
(a) Includes under non-voted	500	(e) Includes under non-voted	100
(b) Do.	7,000	(f) Do.	100
(c) Do.	100	(g) Do.	100
(d) Do.	100	Total ..	8,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—IRRIGATION WORKS—PRODUCTIVE WORKS—*cont.*

c. Establishment.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
c. A. Special Establishment.			Voted	7,578	3,200	2,864	900
	2	1	Driver for shutter-lifting machines, Kistna anicut 1 (50—70).				
			Total—c. A.—Voted ..	7,578	3,200	2,864	900
c. B. Mettur Township Administration.			Voted—				
			Add—Proportionate charges on account of Mettur Township ..	..	..	..	19,400
			Total—c. B.—Voted ..	..	..	..	19,400
			Grand Total—XVII. c. Establishment—Voted ..	**7,578**	**3,200**	**2,864**	**20,300**

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—IRRIGATION WORKS—UNPRODUCTIVE WORKS.

d. Extensions and Improvements.

Sub-heads of appropriation.	Detailed account heads.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)
	Extensions and Improvements.	RS.	RS.	RS.	RS.
XVII. d. Extensions and Improvements.	1. Rushikulya system	3,522	..	..	..
	2. Nagavalli river system	849	784	983	384
	3. Mopad reservoir	1,205	..	..	1,200
	4. Markapur tank	5	900	456	500
	5. Sagileru system	..	..	19	..
	6. Kurnool-Cuddapah canal	6,984	2,600	2,619	9,600
	7. Madras Water-supply and Irrigation system	569	1,000	469	5,000
	8. Barur tank	128	100	127	200
	9. Ponnalur tank	7	..	..	..
	10. Palar anicut system *	580	100	78	800
	11. Pelandorai anicut system *	931	700	700	300
	12. Muniyeru system	972	1,500	1,462	1,100
	13. Siddapur tank	..	2,300	2,312	200
	14. Vallur anicut	..	100	87	..
	15. Bhavanasi tank	527	100	35	600
	16. Atmakur tank	..	..	..	500
	17. Dondapad tank	..	..	237	300
	18. Basavannah channel	..	..	..	1,800
	Total ..	16,279	10,184	9,584	22,484
	Deduct—Old Maintenance Charges.†	— 6,284	— 6,284	— 6,284	— 6,284
	Grand Total—XVII. d. Irrigation Works—Unproductive Works—Extensions and Improvements—Voted ..	**9,995**	**3,900**	**3,300**	**16,200**

* Transferred to unproductive class in G.O. No. 1589 I., dated 16th June 1931.

† Old maintenance charges have been fixed permanently for each system as under—

	RS.
Nagavalli river system	1,432
Anamasamudram-Beraperu tank ..	28
Markapur tank	29
Sagileru system	500
Kurnool-Cuddapah canal	232
Madras Water-supply and Irrigation system ..	3,600
Vallur anicut system	226
Palar anicut system	178
Pelandorai anicut system	59
Total ..	6,284

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—IRRIGATION WORKS—UNPRODUCTIVE WORKS—*cont.*

e. MAINTENANCE AND REPAIRS.

Sub-heads of appropriation.	Detailed account heads.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
		Figures by detailed account heads.			
(1)	(2)	(3)	(4)	(5)	(6)
	MAINTENANCE AND REPAIRS.	RS.	RS.	RS.	RS.
XVII. e. MAINTENANCE AND REPAIRS.	1. Rushikulya system	80,946	..	..	..
	2. Nagavalli river system	18,515	25,000	25,000	22,800
	3. Muniyeru system	4,319	6,000	9,977	6,000
	4. Bhavanasi tank	1,322	1,200	1,226	1,200
	5. Ponnalur tank	1,894	1,500	2,002	1,800
	6. Hajipuram tank	104	500	477	500
	7. Mopad reservoir	6,995	7,000	7,001	7,000
	8. Markapur tank	4,302	1,800	1,757	1,750
	9. Siddapur tank	473	800	600	800
	10. Venkatapuram tank	500	500	366	500
	11. Sagileru system	4,609	4,600	4,616	3,000
	12. Kurnool-Cuddapah canal	96,464	80,300	64,308	64,300
	13. Yellanur tank system	886	500	445	500
	14. Madras Water-supply and Irrigation system	20,350	13,400	17,498	15,000
	15. Vallur anicut system	1,505	2,300	2,822	3,000
	16. Barur tank	5,499	5,500	10,056	20,000
	17. Kanniyampalayam anicut	1,194	1,500	67	1,500
	18. Panjapatti reservoir	190	200	142	45
	19. Palar anicut system *	53,120	56,595	78,154	56,600
	20. Pelandorai anicut system *	10,717	10,000	9,209	12,000
	21. Jangamaheswarapuram tank	18	200	195	..
	22. Atmakur tank	338	500	106	..
	23. Nagavaram anicut and supply channel.	402	200	1,782	400
	24. Anamasamudram-Beraperu tank ..	492	600	593	600
	25. Yerur tank	396	400	400	2,000
	26. Basavannah channel	30,998	500	9,314	10,000
	27. Dondapad	..	..	29	..
	TOTAL ..	3,46,548	2,23,595	2,48,142	2,31,295
	Deduct—OLD MAINTENANCE CHARGES. †	— 11,195	—11,195	— 11,195	— 11,195
GRAND TOTAL—XVII. e. IRRIGATION WORKS—UNPRODUCTIVE WORKS—MAINTENANCE AND REPAIRS—VOTED ..		‡ 309 3,35,044	‡ 300 2,12,100	‡ 262 2,36,685	.. 2,20,100

* Transferred to unproductive class in G.O. No. 1589 I., dated 16th June 1931.
† Old maintenance charges have been fixed permanently for each system as under—

	RS.		RS.
Nagavalli river system	1,462	Madras Water-supply and Irrigation system ..	200
Muniyeru river system	222	Vallur anicut system	1,077
Anamasamudram-Beraperu tank ..	612	Palar anicut system	2,909
Markapur tank	213	Pelandorai anicut system	58
Sagileru system	1,685		
Kurnool-Cuddapah canal	2,757	Total ..	11,195

‡ Rates and taxes relating to the Kurnool-Cuddapah canal.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
f. Extensions and Improvements.	Buckingham Canal	2,680	..	— 1,595	10,000
	TOTAL—XVII. f. EXTENSIONS AND IMPROVEMENTS—VOTED.	2,680	..	— 1,595	10,000
g. Maintenance and Repairs.	1. Ganjam-Gopalpur Canal	493	..	..	..
	2. Buckingham Canal	1,39,653	* 600 1,60,000	* 487 1,76,700	2,03,600
	3. Vedaranniyam Canal	8,499	8,300	11,114	11,500
		493	600	487	..
	TOTAL—XVII. g. MAINTENANCE AND REPAIRS—VOTED ..	1,48,152	1,68,300	1,87,814	2,15,100

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

Establishment.

Sub-heads of appropriation. (1)	Details. (2)		Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
Establishment.	Charges for distribution of water.	Charged on revenues.	..	77,200	75,005	75,000
		Voted ..	2,62,756	2,36,300	2,42,395	2,42,400
	Establishment on pro-rata basis.	Charged on revenues.	3,58,730	1,86,600	1,91,725	1,82,200
		Voted ..	7,73,197	5,39,300	6,19,613	5,88,900
	GRAND TOTAL—XVII. ESTABLISHMENT.		13,94,683	10,39,400	11,28,738	10,88,500
	Charged on revenues ..		3,58,730	2,63,800	2,66,730	2,57,200
	Voted ..		10,35,953	7,75,600	8,62,008	8,31,300
	Distribution of total Establishment charges as between Productive and Unproductive—					
	Irrigation—					
	Productive	Charged on revenues.	3,10,728	2,29,700	2,31,453	2,24,000
		Voted ..	9,18,114	6,75,300	7,48,003	7,24,400
	Unproductive ..	Charged on revenues.	37,434	19,900	22,790	20,400
		Voted ..	95,772	58,500	73,652	65,600
	Navigation—					
	Unproductive	Charged on revenues.	10,568	14,200	12,487	12,800
		Voted ..	22,067	41,800	40,353	41,300
	Total ..	Charged on revenues.	3,58,730	2,63,800	2,66,730	2,57,200
		Voted ..	10,35,953	7,75,600	8,62,008	8,31,300

* Rates and taxes.

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

PUBLIC WORKS DEPARTMENT—a. WORKS.

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
	MAJOR WORKS.	RS.	RS.	RS.	RS.	RS.
18. a. WORKS.	1. *Godavari Northern.*—Construction of a reservoir in Annavaram village, Peddapur taluk—G.O. No. 740 I., dated 28th March 1933 ..	22,300	8,894	3,500	651	4,600
	2. *Godavari Northern.*—Restoration of the Bangarappa tank of Gopalapuram, Polavaram division—G.Os. No. 958 I., dated 22nd March 1930, and No. 2293 I., dated 24th October 1933	72,870	71,784	..	916	..
	3. *Kistna Central.*—Improvement to the new supply channel to the Jaggayyapeta tank—C.E.I.'s Memorandum No. 123/27-C.E.P., dated 5th October 1931 ..	11,560	881	2,500	3,861	400
	Government share Rs. 7,231 Ryots' share .. „ 4,329					
	4. *Kistna Central.*—Formation of a new tank in Paidurpad village, Bezwada taluk—G.O. No. 661 I., dated 17th March 1933 ..	25,360	4,058	300	944	..
	Government share Rs. 12,373 Ryots' share .. „ 12,987					
	5. *Guntur.*—Improvements to Yerra Kalva—G.O. No. 736 I., dated 23rd March 1935..	19,000	121	10,000	9,984	5,000
	Government share Rs. 16,830 Contribution .. „ 2,070	T.S. 17,500 W.S. 14,720				
	6. *Nellore.*—Formation of a new tank in the Gandamadakala village, Udayagiri taluk—G.O. Ms. No. 801 I., dated 28th March 1936	43,850	..	5,000	48	12,000
	7. *Kurnool.*—Restoration of Peddasettipalli channel in Proddatur taluk, Cuddapah district—G.O. No. 248 I., dated 30th January 1933	44,900	12,090	15,000	9,046	9,000
	8. *Kurnool.*—Restoration of Kothapalli spring channel—Chief Engineer's Memorandum No. 248/31-C-13, dated 17th February 1936.	22,800 W.S. 18,930	15,516	..	701	500
	9. *Madanapalle.*—Restoration of Peddacheruvu in the Reddipalli village, Kadiri taluk, Anantapur district—G.O. No. 735 I., dated 23rd March 1935 ..	S.E. 3,550 12,800 W.S. 12,300	4,503	4,000	5,999	4,000
	10. *Salem.*—Restoration of the Gudumalai tank and excavation of a supply channel—G.O. No. 1019 I., dated 25th March 1929 ..	R.E. 17,000 37,700 R.E. 44,300	29,035	1,000	257	..
	Carried over ..	..	..	41,300	32,407	35,500

T.S. = Technical sanction. W.S. = Work slip. S.E. = Supplemental Estimate. R.E. = Revised Estimate.

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*cont.*

PUBLIC WORKS DEPARTMENT—a. WORKS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of estimate. (3)	Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
	MAJOR WORKS—*cont.*	RS.	RS.	RS.	RS.	RS.
	Brought forward			41,300	32,407	35,500
18. a. WORKS—*cont.*	11. *South Arcot.*—Construction of a protective bund along the foreshore of the French Archivak tank—C.E.I.'s Memorandum No. 2097/28-B-24, dated 22nd December 1932, and G.O. No. 706 I., dated 22nd March 1933. French share .. Rs. 8,035 British share .. ,, 12,565	21,210 W.S. 20,600	..	5,800	2,467	8,900
	12. *South Arcot.*—Construction of an anicut across the Gadilam river—G.O. No. 826 I., dated 30th April 1936	T.S. 25,041	..	1,000	..	8,500
	13. *Trichinopoly.*—Improvements to the Musiri Nattu voikal —G.Os. No. 358 I., dated 21st October 1924, and No. 1226 (20-S) I., dated 1st June 1933	46,460	36,236	1,000	413	3,300
	14. *Trichinopoly.*—Excavation of the Puduvaithalai high level channel for the irrigation of sanded areas of the Murungapettai block—G.O. No. 771 I., dated 17th March 1931	73,000 D.S. 58,000	51,788	5,200	5,006	4,500
	15. *Trichinopoly.*—Restoring the Neiveli anicut and channel and improving Neiveli, Sitambur and Komangalam tanks—G.O. No. 770 I., dated 17th March 1931	38,000 D.S. 34,250	28,273	1,000	1,649	3,100
	TOTAL—MAJOR WORKS ..			55,300	41,942	63,800
	MINOR WORKS.					
	Public Works Department Works and Revenue Department Works in charge of Public Works Department			33,400	10,642	31,400
GRAND TOTAL—18. a. IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT—WORKS—VOTED ..				88,700	52,584	95,200

PUBLIC WORKS DEPARTMENT—b. EXTENSIONS AND IMPROVEMENTS.

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
EXTENSIONS AND IMPROVEMENTS.	PUBLIC WORKS DEPARTMENT WORKS ..	RS. 1,13,406	RS. 1,05,400	RS. 77,084	RS. 85,700
	REVENUE DEPARTMENT WORKS IN CHARGE OF PUBLIC WORKS DEPARTMENT	1,306	..	104	..
	OLD MAINTENANCE CHARGES	..	40,500	82,582	81,800
GRAND TOTAL—18. b. IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT—EXTENSIONS AND IMPROVEMENTS—VOTED		1,14,712	1,45,900	1,59,770	1,67,500

W.S. = Work slip. D.S. = Deviation Statement. T.S. = Technical sanction.

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*cont.*

PUBLIC WORKS DEPARTMENT—c. MAINTENANCE AND REPAIRS.

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each detailed account head should be treated as a specific appropriation.] (2)	Figures by detailed account heads: Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
MAINTENANCE AND REPAIRS.	PUBLIC WORKS DEPARTMENT, WORKS ..	*56* 12,75,131	*100* 9,37,300	*55* 10,00,018	8,98,900
	TANK RESTORATION SCHEME REPAIRS ..	61,863	57,600	21,112	45,100
	REVENUE DEPARTMENT WORKS IN CHARGE OF PUBLIC WORKS DEPARTMENT	23,153	20,300	22,366	36,300
	OLD MAINTENANCE CHARGES	..	2,52,400	5,14,330	5,17,000
GRAND TOTAL—18. c. IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT—MAINTENANCE AND REPAIRS—VOTED		*56* 13,60,147	*100* 12,67,600	*55* 15,57,826	14,97,300

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—MISCELLANEOUS EXPENDITURE.

PUBLIC WORKS DEPARTMENT—d. ESTABLISHMENT.

SUB-HEADS of appropriation. (1)	Strength: 1936-1937. (2)	Strength: 1937-1938. (3)	Details. (4)	Figures by detailed heads: Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			CHARGED ON REVENUES—	RS.	RS.	RS.	RS.
d. A. PAY OF OFFICERS AND ESTABLISHMENTS.			*Pay of Officers, etc.*	*6,589*	..	..	..
			VOTED—				
			Pay of Officers, etc.	55,448	21,900	20,967	6,300
			TOTAL—d. A.—VOTED ..	*6,589* 55,448	21,900	20,967	6,300
d. B. OTHER CHARGES.			TOTAL—d. B—VOTED ..	*1,487* 22,384	9,400	8,938	4,900
GRAND TOTAL—18. d. IRRIGATION WORKS—MISCELLANEOUS EXPENDITURE—PUBLIC WORKS DEPARTMENT—ESTABLISHMENT—VOTED				*8,076* 77,832	31,300	29,905	11,200

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS.

MINOR IRRIGATION—j. ESTABLISHMENT.

Sub-heads of Appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			A. ORDINARY AREAS.	RS.	RS.	RS.	RS.
j. A. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	1,71,676	1,67,800	1,69,021	1,67,100
	130	129	Supervisors 6 (150—5—200—10—220); 5 (125—10/2—175—15/2—190); Overseers 96 (50—2½—100), 1 (60—2½—100), 11 (50—4/2—90), 10 (30—5/2—80) ..				
	16	16	Clerk-draughtsmen 14 (35—60), 1 (30—55); Maistri 1 (30) ..				
	131	130	Lascars (12—18)				
			Leave allowance				
			TEMPORARY	18,543	17,000	15,978	14,000
			TOTAL—j. A. 1. VOTED ..	1,90,219	1,84,800	1,84,999	1,81,100
j. A. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	3,701	2,500	3,181	2,500
			FIXED TRAVELLING ALLOWANCES ..	46,322	45,000	44,844	43,400
			CONTINGENCIES	889	1,400	1,235	5,400
			TOTAL—j. A. 2. VOTED ..	50,912	48,900	49,260	51,300
			TOTAL—j. A.—ORDINARY AREAS—VOTED ..	2,41,131	2,33,700	2,34,259	2,32,400
			B. PARTIALLY EXCLUDED AREAS.				
j. B. 1. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PERMANENT				900
		2	Overseer 1 (50—2½—100); Lascar 1 (12—18)				
			TEMPORARY				3,000
			OTHER CHARGES—				
			TRAVELLING ALLOWANCES ..				100
			FIXED TRAVELLING ALLOWANCES.				1,600
			CONTINGENCIES				100
			TOTAL—j. B.—PARTIALLY EXCLUDED AREAS—VOTED.	*	*	*	5,700
GRAND TOTAL—18. j. IRRIGATION WORKS—MINOR IRRIGATION—ESTABLISHMENT—VOTED				2,41,131	2,33,700	2,34,259	2,38,100

* Included under 18. j. A. Ordinary areas.

18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

PUBLIC WORKS DEPARTMENT—m. WORKS.

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	MAJOR WORKS.					
18. m. WORKS..	1. *West Coast Division.*—Construction of two tidal locks in the West Coast Canal—G.O. Ms. No. 723 I., dated 22nd March 1935	A.S. 38,000 T.S. 40,500	2,186	18,000	20,242	10,000
	2. *Tinnevelly Division.*—Abandonment of the old left flood bank of the Tambraparni river and provision of new house-sites in Tirukkalur village for the inhabitants of K. Appankoil and K. Kasba villages, Tinnevelly district—G.O. No. 224 I., dated 27th January 1933	36,073	29,263	..	..	..
	TOTAL—MAJOR WORKS ..			18,000	20,242	10,000
	MINOR WORKS ..			500	— 211	3,000
GRAND TOTAL—18. m. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS—VOTED				18,500	20,031	13,000

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—A. IRRIGATION WORKS—FINANCED FROM FAMINE RELIEF FUND—UNPRODUCTIVE WORKS.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. THIPPAYAPALEM PROJECT.	*Kurnool.*—Thippayapalem Reservoir—G.O. No. 1103 I., dated 25th April 1931 and No. 2009, P.W.D., dated 26th August 1936	4,67,600	2,91,266	† 76,000	† 23,333	75,000
	TOTAL—A. THIPPAYAPALEM PROJECT ..			76,000	23,333	75,000
GRAND TOTAL—IRRIGATION WORKS—A. FINANCED FROM FAMINE RELIEF FUND—UNPRODUCTIVE WORKS—VOTED.				76,000	23,333	75,000

† The outlay was financed from current revenues.

A. S. = Administrative sanction. T.S. = Technical sanction.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—B. IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—PRODUCTIVE.

a. Works.

Sub-heads of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.] (2)	Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. A. Godavari Delta System.	1. *Godavari Western.*—Improvements to the Upper portion of the Yenamaduru drain—G.Os. No. 108 I., dated 25th March 1920 and No. 139 I., dated 23rd June 1920 —G.O. Ms. No. 1836 I., dated 30th August 1932.	1,01,468 W.S. 9,83,436	9,76,451	..	— 1,592	..
	2. *Godavari Western.*—Providing means of irrigation to the assessed waste lands proposed for second-crop cultivation—G.O. No. 1989 I., dated 5th August 1931.	19,100	12,061	400	1	40
	3. *Godavari Western.*—Excavating the Kakinada drain—G.O. No. 257 I., dated 28th January 1930.	20,150 W.S. 17,540	8,748	1,500	2,030	1,200
	4. *Godavari Eastern.*—Constructing a Lock and Regulator across the Cocanada Canal below the head of the Samalkota Canal—G.O. No. 734 I., dated 23rd March 1935.	54,000	15,349	25,000	9,785	26,100
	5. *Godavari Eastern.*—Reconstructing the bridge over Injaram canal at mile 27/1 near Venkatapapalem—G.O. No. 2071 I., dated 2nd September 1936—	21,000	..	..	177	11,000
	RS.					
	"19." Government share. 12,020					
	East Godavari District Board. 3,480					
	XVII. Extensions and Improvements. 5,500					
	6. Minor works			12,400	8,644	10,900
	Total—a. A. Godavari Delta System.			39,300	19,045	49,600
a B. Polavaram Island Project.	*Godavari Eastern*—Extending the north and south embankments of the Polavaram Island and constructing out fall sluices—G.O. No. 265 I., dated 31st January 1934.	68,400	39,701	19,000	13,973	9,000
	Total—a. B. Polavaram Island Project.	..	..	19,000	13,973	9,000

W. S. = Workslip.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—B. IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—PRODUCTIVE—*cont.*

a. WORKS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
a. C. KISTNA DELTA SYSTEM.	1. *Kistna Western.*—Improvements to the Gunderu drain—G.O. No. 636 I., dated 14th March 1934.	10,380	6,068	500	916	..
	2. *Kistna Western.*—Excavating a straight cut for the Kollimerla drain—G.O. No. 791 W., dated 27th March 1936.	54,000	..	22,500	18,906	37,500
	3. Minor works			6,100	3,749	1,000
	TOTAL—a. C. KISTNA DELTA SYSTEM ..			29,100	23,571	38,500
a. D. PENNAR RIVER CANALS SYSTEM.	Minor works			3,000	801	400
	TOTAL—a. D. PENNAR RIVER CANALS SYSTEM.			3,000	801	400
a. E. CAUVERY DELTA SYSTEM.	1. *Vennar.*—Construction of a regulator across the Odambokkiyar—G.O. No. 652 I., dated 16th March 1933.	41,500 43,109	33,997	3,600	3,584	..
	2. *Vennar.*—Constructing a regulator at 81/1 of the Pandavayar—G.O. No. 647 I., dated 14th May 1934.	14,250 W.S. 16,520	10,410	100	83	..
	3. *Vennar.*—Improvements to the Panayanar—G.O. No. 713 I., dated 21st March 1935.	11,000	3,112	5,000	3,765	..
	4. *Vennar.*—Remodelling the third reach of the Pandavayar—G.O. No. 715 I., dated 21st March 1935.	37,760 38,090	6,613	12,000	14,267	12,000
	5. *Cauvery.*—Constructing a regulator in the seventh reach of the Velappar—G.O. No. 714 I., dated 21st March 1935.	15,400	2,598	10,000	8,759	..
	6. *Cauvery.*—Providing shutter arrangements to the bridge across the Kodamurutty at Mudikondan head—G.Os. No. 712 I., dated 21st March 1935 and No. 529 I., dated 25th February 1936.	16,000 21,000	4,753	14,000	15,216	..
	7. *Cauvery.*—Providing shutter arrangements to the bridge across the Kodamurutty at Tirumalarajan head—G.O. No. 716 I., dated 21st March 1935.	10,400	7,362	3,000	2,671	..
	Carried over ..			47,700	48,345	12,000

W.S. = Workslip.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—B. FINANCED FROM ORDINARY REVENUES—PRODUCTIVE—*cont.*

a. WORKS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Amount of estimate. (3)	Accounts to end of 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..			47,700	48,345	12,000
a. E. CAUVERY DELTA SYSTEM—*cont.*	8. *Vennar Division.*—Remodelling the Odambokkiyar river from the new regulator at 74/50 to the Kivalurdam at 89/0—G.O. Ms. No. 2068, dated 2nd September 1936. '19.' Government share .. .. Rs. 72,300; East Tanjore District Board and Tiruvarur Municipality .. 7,700; XVII-E. & I. .. 2,200; XVII M. & R. .. 6,500	88,700	..	..	1,863	27,000
(N)	9. *Cauvery.*—Construction of regulators across the Nattar and Vanjiyar at the Vanjiyar head. Government share .. Rs. 8,100; Contribution by French Government .. Rs. 8,000	16,100	..	..	..	1,000
	10. Minor works			8,400	3,396	8,200
	TOTAL—a. E. CAUVERY DELTA SYSTEM ..			56,100	53,604	48,200
a. F. SHATIATOPE ANICUT SYSTEM.	Minor works				172	..
	TOTAL—a. F. SHATIATOPE ANICUT SYSTEM ..			..	172	..
a. G. MEHMATHUR ANICUT SYSTEM.	Minor works			300	1,891	..
	TOTAL—a. G. MEHMATHUR ANICUT SYSTEM ..			300	1,891	..
a. H. TOLUDUR RESERVOIR SYSTEM.	*South Arcot.*—Acquisition of land for field channels in the Toludur Project area for development of irrigation—G.O. No. 865 I., dated 31st March 1936.	31,360 / 43,000	..	5,000	1,814	40,700
	Minor works				..	300
	TOTAL—a. H. TOLUDUR RESERVOIR SYSTEM ..			5,000	1,814	41,000
a. J. CHEYYAR ANICUT SYSTEM.	Minor works			..	1,406	..
	TOTAL—a. J. CHEYYAR ANICUT SYSTEM ..			..	1,406	..
a. K. KATTALAI SCHEME.	Minor Works			6,200	..	6,200
	TOTAL—a. K. KATTALAI SCHEME ..			6,200	..	6,200
GRAND TOTAL—IRRIGATION WORKS—B. FINANCED FROM ORDINARY REVENUES—PRODUCTIVE—a. WORKS—VOTED ..				1,58,000	1,16,277	1,92,900

(N) = New work.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—B. FINANCED FROM ORDINARY REVENUES—UNPRODUCTIVE.

b. WORKS.

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
b. A. NAGAVALLI RIVER SYSTEM.	1. *Vizagapatam.*—Excavating the Palavalasa distributary—G.O. No. 522 I., dated 29th February 1932.	17,000 17,700 II W.S.	7,551	9,000	3,001	5,000
	2. Minor works			3,500	613	5,000
	TOTAL—b. A. NAGAVALLI RIVER SYSTEM.	..	..	12,500	3,614	10,000
b. B. BASAVANNAH CHANNEL.	*Bellary.*—Improvements and extensions of Basavannah channel—G.Os. No. 445 I., dated 19th December 1924, No. 2350 I., dated 24th September 1928, and No. 2567 I., dated 25th November 1933.	5,92,100 (III Revised Estimate).	4,51,220	12,500	13,317	300
	TOTAL—b. B. BASAVANNAH CHANNEL ..	..		12,500	13,317	300
b. C. MUNIYERU SYSTEM.	Minor works			3,200	3,202	2,500
	TOTAL—b. C. MUNIYERU SYSTEM ..			3,200	3,202	2,500
b. D. BARUR TANK.	Minor works			4,000	3,594	2,400
	TOTAL—b. D. BARUR TANK ..			4,000	3,594	2,400
b. E. PALAR ANICUT SYSTEM.	*North Arcot*—Excavating a separate supply channel to Damal tank—G.O. No. 789 I., dated 27th March 1936.	T.S. 28,794 (Govt. share Rs. 20,079.)	..	5,400	..	10,800
	TOTAL—b. E. PALAR ANICUT SYSTEM ..	..	..	5,400	..	10,800
b. F. DUVVALERU PROJECT.	*Kurnool Division.*—Duvvaleru Project—G.O. Ms. No. 2098, dated 7th September 1936.	1,14,000		..	56	50,000
	TOTAL—b. F. DUVVALERU PROJECT ..			..	56	50,000
b. G. MOPAD PROJECT.	Minor works			..	587	..
	TOTAL—b. G. MOPAD PROJECT ..			..	587	..
GRAND TOTAL—IRRIGATION WORKS—B. FINANCED FROM ORDINARY REVENUES—UNPRODUCTIVE—b. WORKS—VOTED				37,600	24,370	76,000

W.S. = Workslip. T.S. = Technical sanction.

DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 23,70,700

Total of sums Charged on Revenues .. .. Rs. 31,400

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. a. WORKS—								
A. GODAVARI DELTA SYSTEM ..	..	2,01,914	..	3,07,400	..	2,17,905	..	— 73,000
B. KISTNA DELTA SYSTEM	..	11,44,076	..	11,20,900	..	10,65,555	..	7,01,200
C. PENNAR RIVER CANALS SYSTEM..	..	5,560	..	..	..	16,286	..	50,000
D. CAUVERY DELTA SYSTEM ..	..	10,982	..	3,300	..	3,109	..	..
E. KATTALAI SCHEME.	..	1,69,062	..	28,000	..	27,089	..	30,400
F. VRIDDHACHALAM ANICUT SYSTEM..	..	1,336	..	..	..	..	..	..
G. CAUVERY-METTUR PROJECT ..	*96*	5,38,564	..	2,09,900	..	1,27,931	..	1,09,900
TOTAL—68. a. ..	*96*	20,71,494	..	16,69,500	..	14,57,875	..	8,18,500
68. LUMP ADDITION FOR REGRANT OF LAPSES ..	..	..	..	7,900	..	..	..	2,500
68. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 7,900	..	..	..	— 2,500

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. b. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT—								
I. KISTNA EAST BANK CANAL AND PEDDULANKA CHANNEL SCHEMES	*24,889*	92,442	*21,200*	74,900	*11,547*	58,165	..	28,700
II. CAUVERY-METTUR PROJECT	*41,648*	1,26,622	*22,000*	70,400	*16,975*	33,636 +2,600 †	*5,100*	9,900
TOTAL—68. b. A. ..	*66,537*	2,19,064	*43,200*	1,45,300	*28,522*	94,401	*5,100*	38,600
B. PENSION CHARGES—								
1. KISTNA EAST BANK CANAL, ETC., SCHEMES	*2,199*	7,080	*1,400*	5,000	**1,600*	* 6,200	..	2,400
2. CAUVERY-METTUR PROJECT	*6,147*	10,987	*1,300*	3,000	*1,971*	3,627	*600*	1,100
3. OTHER WORKS ..	*4,346*	9,117	*2,900*	8,400	*3,182*	10,282	*3,200*	10,300
TOTAL—68. b. B. ..	*12,692*	27,184	*5,600*	16,400	*6,753*	20,109	*3,800*	13,800
TOTAL—68. b. ..	*79,229*	2,46,248	*48,800*	1,61,700	*35,275*	1,14,510	*8,900*	52,400
68. c. TOOLS AND PLANT.	..	824	..	1,100	..	1,121	..	200
68. d. SUSPENSE ..	..	-2,21,205	..	-1,02,400	..	— 22,367	..	— 30,000
68. e. *Deduct*—RECOVERIES ON CAPITAL ACCOUNT	..	-6,60,240	..	— 52,300	..	-1,47,189	..	-1,00,000
68. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*11,276*	11,789	..	..	*14,947*	..	..	..
B. STERLING OVERSEAS PAY	..	..	..	..	*587*	..	..	..
TOTAL—68. f. ..	*11,276*	11,789	..	..	*15,534*	..	..	..
68. g. LOSS OR GAIN BY EXCHANGE ..	*— 58*	— 59	..	..	*— 70*	..	..	..
TOTAL—68. IRRIGATION WORKS—PRODUCTIVE.	*90,543*	14,48,851	*48,800*	16,77,600	*50,739*	14,03,950	*8,900*	7,41,100
	15,39,394		17,26,400		14,54,689		7,50,000	

† Represents adjustment anticipated in the March 1937 Final accounts.
* The Revised Estimate for 1936–1937 has been adopted as preliminary actuals are not available at present.

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
IRRIGATION WORKS—UNPRODUCTIVE.								
68. h. WORKS—								
MINOR IRRIGATION WORKS—IMPROVEMENTS ..	..	10,80,714	..	14,45,000	..	16,05,886	..	12,97,000
68 j. ESTABLISHMENT—								
SPECIAL ESTABLISHMENT—IMPROVEMENTS TO MINOR IRRIGATION WORKS ..	*5,120*	2,23,962	*9,000*	3,51,200	*21,352*	2,82,219 +65,600†	*22,500*	3,31,300
68. k. TOOLS AND PLANT.	..	9,434	..	400	..	*1,940	..	1,300
TOTAL—68.—IRRIGATION WORKS—UNPRODUCTIVE	*5,120*	13,14,110	*9,000*	17,96,600	*21,352*	19,55,645	*22,500*	16,29,600
	13,19,230		18,05,600		19,76,997		16,52,100	
TOTAL—DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION	*95,663*	27,62,961	*57,800*	34,74,200	*72,091*	33,59,595	*31,400*	23,70,700
	28,58,624		35,32,000		34,31,686		24,02,100	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—								
(*a*) ESTABLISHMENT.	*45,770*	88,094	*43,200*	1,25,000	*36,569*	1,18,183	*36,600*	1,18,500
(*b*) TOOLS AND PLANT ..	..	872	..	4,900	..	4,478	..	5,200
TOTAL—MAJOR HEAD 68.	*1,41,433*	28,51,927	*1,01,000*	36,04,100	*1,08,660*	34,82,256	*68,000*	24,94,400
	29,93,360		37,05,100		35,90,916		25,62,400	

† Represents adjustment anticipated in the March 1937 Final accounts.
* Includes *minus* Rs. 127 being recoveries on capital account and *minus* Rs. 11 on account of net debits to suspense.

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE.

a. Works.

Sub-heads of appropriation.	Detailed account heads. [The provision for each major work and the lump-sum provision for minor works should be treated as specific appropriations.]	Figures by detailed account heads. Amount of Estimate.	Accounts to end of 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		RS.	RS.	RS.	RS.	RS.
a. A. Godavari Delta System.	1. *Godavari Western.*—Kalipatnam Scheme—G.O. No. 829 I., dated 30th March 1935.	12,200	..	9,900	6,378	3,500
	2. *Godavari Western.*—Providing irrigation facilities for Government waste lands in Muthyalapalli and Losaragutlapadu ranges—G.O. No. 709 I., dated 22nd March 1932.	88,885 W.S. 79,177	58,177	6,000	5,988	15,000
	3. *Godavari Headworks.*—Replacement of 2-foot falling shutters by 3-foot shutters and provision of heavier machinery for lifting 3-foot shutters—G.O. No. 812 I., dated 30th May 1935.	5,65,500 T.S. 4,48,000 W.S. 3,63,000	2,14,577	2,23,000	1,43,088	— 1,73,000
	4. *Godavari Western.*—Excavating a channel to Vemuladivi village—G.O. No. 2598 I., dated 3rd December 1935.	1,10,000	100	31,100	31,810	35,000
	5. *Godavari Western.*—Excavating a channel to Losaragutlapadu village—G.O. No. 2597 I., dated 3rd December 1935.	1,01,000	100	37,400	29,978	35,000
	6. *Godavari Western.*—Remodelling the Bondada channel—G.O. No. 2069 I., dated 2nd September 1936.	11,510	..	..	579	1,500
	7. *Godavari Central.*—Remodelling the Pallamkurru No. I and II channels—G.O. No. 2885 I., dated 15th December 1936.	31,700	..	..	84	10,000
	Total—a. A. Godavari Delta System.			3,07,400	2,17,905	— 73,000
a. B. Kistna Delta System.	1. *Kistna Special.*—Improvements to Peddalanka channel—G.O. No. 230 I., dated 27th January 1933.	4,28,690	2,17,297	1,27,200	1,22,980	25,000
	2. *Kistna Special.*—Kistna East Bank canal scheme—G.O. No. 231 I., dated 27th January 1933.	28,49,320	17,20,935	5,78,400	6,60,158	1,48,700
	3. *Kistna Western.*—Excavating the Pedakondur channel—G.O. No. 655 I., dated 15th March 1934.	47,286	47,351	2,800	78	2,700
	Carried over ..			7,08,400	7,83,216	1,76,400

W.S. = Work Slip. T.S. = Technical Sanction.

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—*cont.*

a. WORKS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..			7,08,400	7,83,216	1,76,400
a. B. KISTNA DELTA SYSTEM—*cont.*	4. *Kistna Western.*—Excavating the Tumuluru and Davuluru channels and Kollipara new channel—G.O. No. 660 I., dated 15th March 1934.	54,071	36,747	10,500	739	9,800
	5. *Kistna Western.*—Excavation of the Kistna High Level canal (inclusive of land acquisition staff)—G.O. No. 975 I., dated 16th April 1935.	7,11,431	38,021	3,00,000	2,52,429	2,00,000
	6. *Guntur Division.*—Excavation of the Appapuram channel—G.O. No. 1003 I., dated 24th April 1936.	10,75,700	..	1,00,000	28,935	3,00,000
	7. *Kistna Eastern.*—Conversion of the first reach of Gudivada channel into a navigable canal—G.O. No. 1839 I., dated 17th August 1935.	39,700 (Gove nment share 1,996)	..	2,000	..	4,000
	8. *Kistna Western.*—Providing Irrigation facilities for No. II block—G.O. No. 654 I., dated 15th March 1934.	18,261	13,298	..	236	..
	9. Minor Works ..			..	..	11,000
	TOTAL—a. B. KISTNA DELTA SYSTEM.			11,20,900	10,65,555	7,01,200
a. C. PENNAR RIVER CANALS SYSTEM.	1. *Nellore.*—Extension of irrigation under the Kanigiri reservoir—G.Os. No. 2850 I., dated 13th November 1928, and No. 2448 I., dated 28th September 1931.	41,300	33,194	..	2,281	..
	2. *Nellore.*—Fitting falling shutters over Sangam anicut—G.O. No. 2896 I., dated 17th December 1936.	1,36,500	..	..	14,005	50,000
	TOTAL—a. C. PENNAR RIVER CANALS SYSTEM.			..	16,286	50,000
a. D. CAUVERY DELTA SYSTEM.	*Vennar.*—Improvements to the Thillaivilagam and Pallimodu channels under the Viranvayal regulator across the Korayar—G.O. No. 928 I., dated 26th April 1933.	32,400	19,668	3,300	3,109	..
	TOTAL—a. D. CAUVERY DELTA SYSTEM.			3,300	3,109	..
	Carried over ..			14,31,600	13,02,855	6,78,200

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—*cont.*

a. WORKS—*cont.*

SUB-HEADS of appropriation. (1)	Detailed account heads. [The provision for each major work and the lump sum provision for minor works should be treated as specific appropriations.] (2)	Figures by detailed account heads. Amount of Estimate. (3)	Accounts to end of 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..			14,31,600	13,02,855	6,78,200
a. E. KATTALAI SCHEME.	1. *Trichinopoly.*—Bed regulator across the Cauvery at Kattalai and High Level channel—G.O. No. 96 I., dated 12th January 1931. (Bed Regulator D.S. 6,84,000; High Level channel D.S. 15,91,000.)	D.S. 22,75,000	6,69,458 } 13,98,271 }	28,000	26,588	27,100
	2. *Trichinopoly.*—Kattalai North Bank Canal scheme—G.Os. No. 1494 I., dated 10th May 1929, and No. 3545 I., dated 18th December 1930.	D.S. 3,50,750	3,40,435	..	501	300
(N)	3. *Trichinopoly.*—Extension of the Uyyakondan channel in the Trichinopoly and Tanjore districts.	45,000	..	..	..	3,000
	TOTAL—a. E. KATTALAI SCHEME.	..	..	28,000	27,089	30,400
	HEADWORKS.					
a. G. CAUVERY-METTUR PROJECT.	1. Land	..	..	..	2,866	..
	2. Deep supply sluices ..	..	..	30,000	14,878	3,000
	3. Surplus sluices and shutters. } 4. Saddle surplus cutting .. }	..	..	80,000	10,509	50,000
	5. Special Tools and Plant and Maintenance and Repairs.	..	..	..	4,583	..
	6. Minor Works	..	..	..	2,198	..
	7. *Deduct.*—Receipts by sale of Special Tools and Plant—					
	In India	..	..	— 50,000	} — 67,424	— 20,000
	In England	..	..	..		..
	8. Loss on stock	..	..	10,000	6,796	20,000
	TOTAL—HEADWORKS ..	..	..	70,000	— 25,594	53,000
	CANALS	..	..	1,39,900	1,53,525	56,900
	TOTAL—a. G. CAUVERY-METTUR PROJECT ..	..	..	2,09,900	1,27,931	1,09,900
GRAND TOTAL—68. a. IRRIGATION WORKS—PRODUCTIVE—VOTED		..	..	16,69,500	14,57,875	8,18,500

(N) New work. D.S. = Deviation Statement.

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—*cont.*

b. ESTABLISHMENT.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			A. SPECIAL ESTABLISHMENTS—PRODUCTIVE.				
			I. KISTNA EAST BANK CANAL AND PEDDALANKA CHANNEL SCHEMES.				
b. A. I. KISTNA EAST BANK CANAL AND PEDDALANKA CHANNEL SCHEMES.			CHARGED ON REVENUES—				
	1	*1*	PAY OF OFFICERS	*18,483*	*19,200*	*11,547*	..
			Executive Engineer (625—1,375).				
			Allowances	*2,933*	*2,000*		
			VOTED—				
			PAY OF OFFICERS	14,350	14,800	† 66,900 — 8,735	10,000
	4	3	Assistant Engineers (250—750), up to 30th June 1937 ..				
			PAY OF ESTABLISHMENTS ..	35,885	33,000		10,000
	59	53	Supervisors 10 (80—250); Accountant 1 (100—300); Draughtsmen 1 (90), 2 (50); Overseer 1 (50); Clerks 1 (70), 2 (55), 8 (30); Typist 1 (30); Tracers 2 (28); Peons 24 (12).				
			ALLOWANCES—TRAVELLING ALLOWANCES	7,924	8,200		3,500
			CONTINGENCIES	4,296	5,000		1,700
			SUPERVISION CHARGES—				
			VOTED	20,667 *— 5,835	13,900		3,500
				(*a*) *24,889*	*21,200*	*11,547*	..
			TOTAL b. A. I.—VOTED ..	(*b*) 92,442	74,900	58,165	28,700

† Kattalai Scheme .. .. .. Rs. 1,800
Kistna East Bank Canal, etc. .. .. ,, 65,321
Other Projects .. ..

* Recoveries.

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—*cont.*

b. ESTABLISHMENT—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			A. SPECIAL ESTABLISHMENTS—PRODUCTIVE —*cont.*	RS.	RS.	RS.	RS.
			II. CAUVERY-METTUR PROJECT.				
			(i) HEADWORKS.				
b. A. II. CAUVERY-METTUR PROJECT.			CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS—SUPERVISION CHARGES—				
			Charged on revenues	*462*	*10,200*	..	..
			Voted	2,711	30,700	..	..
			(ii) CANALS AND HEADWORKS—PUBLIC WORKS ESTABLISHMENTS.				
			CHARGED ON REVENUES—				
			PAY OF OFFICERS	{ *38,894* 24,757 }	*11,300*	*16,576*	*5,100*
	2	*	*Executive Engineers 2 (625—1,375), 1 for 1 month, 1 for 4 months* ..				
			Travelling Allowances.	*2,159*	*500*	*399*	..
			VOTED—				
	4	*	Assistant Engineers 4 (250—750), 2 for 1 month, 2 for 4 months ..	..	5,500	12,127	3,100
			PAY OF ESTABLISHMENTS.. ..	73,435	16,700	18,282	4,000
	43	*	For four months—Accountant 1 (100—300); Supervisors 7 (80—250); Head Clerk 1 (80—120); Clerks 11 (35—60); Typist 1 (35—60); Draughtsmen 1 (110—140), 2 (60—100); Tracer 1 (30); Peons 18 (12—18).				
	89	*	For one month—Supervisors 7 (80—250); Clerks 4 (35—60), 6 (30), 1 (19); Typists 1 (35), 6 (30); Draughtsmen 13 (60—100); Tracers 6 (30—50), 18 (28); Copyists 7 (25), 5 (19); Peons 15 (12—18).				
			TRAVELLING ALLOWANCES ..	9,298	2,200	2,077	..
			CONTINGENCIES	4,881	900	} 1,036	800
			OTHER CHARGES	{ † 133 .. }	.. ..		
			CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS—Stationery and Printing ..	1,149	11,800	22	..
			Su ervision Charges at 2 per cent ..	10,391	2,600	‡ 2,600	..
			Carried over .. {	*41,648* 1,26,622	*22,000* 70,400	*16,975* 36,144	*5,100* 7,900

* No special establishment will be employed for the Cauvery-Mettur Project in 1937–1938. The provision for that year represents leave charges, etc., debitable to the Project.

† Rates and Taxes.

‡ Represents the Revised Estimate for 1936–1937 against which adjustment is

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—*cont.*

b. ESTABLISHMENT—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			A. SPECIAL ESTABLISHMENTS—PRODUCTIVE—*cont.*	RS.	RS.	RS.	RS.
			II. CAUVERY-METTUR PROJECT—*cont.*				
			Brought forward ..	*41,648* 1,26,622	*22,000* 70,400	*16,975* 36,144	*5,100* 7,900
			(iii) CANALS AND HEADWORKS—ESTABLISHMENTS OTHER THAN PUBLIC WORKS ESTABLISHMENTS.				
b. A. II. CAUVERY-METTUR PROJECT—*cont.*			Pay of Officers ..	..	..	..	1,700
			Pay of Establishment ..	..	..	92	300
			TOTAL b. A. II—CAUVERY-METTUR PROJECT ..	1,68,270	92,400	53,211	15,000
			Charged on revenues ..	*41,648*	*22,000*	*16,975*	*5,100*
			VOTED ..	1,26,622	70,400	36,236	9,900
GRAND TOTAL—68. b. A. ESTABLISHMENT—SPECIAL ESTABLISHMENTS—PRODUCTIVE—			..	**2,85,601**	**1,88,500**	**1,22,923**	**43,700**
			Charged on revenues ..	*66,537*	*43,200*	*28,522*	*5,100*
			VOTED ..	2,19,064	1,45,300	94,401	38,600

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—UNPRODUCTIVE.

j. ESTABLISHMENT.

SUB-HEADS of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
			SPECIAL ESTABLISHMENT.				
IMPROVEMENTS TO MINOR IRRIGATION WORKS.			CHARGED ON REVENUES—				
			Pay of Officers ..	*4,725*	*7,000*	*19,350*	*19,500*
			Allowances ..	*386* ** 9*	*2,000*	*2,002*	*3,000*
			VOTED—				
			PAY OF OFFICERS ..	34,586	58,100	46,772	47,400
			PAY OF ESTABLISHMENTS ..	96,063	1,44,500	1,52,649	1,44,000
			ALLOWANCES—TRAVELLING ALLOWANCES ..	46,864	75,800	67,992	71,800
			CONTINGENCIES ..	8,455	15,000	14,806	16,200
			SUPERVISION CHARGES ..	27,641 † 10,353	57,800	‡ 65,600	51,900
GRAND TOTAL—68. j. SPECIAL ESTABLISHMENT—UNPRODUCTIVE			..	2,29,082	3,60,200	3,69,171	3,53,800
			Charged on Revenues ..	*5,120*	*9,000*	*21,352*	*22,500*
			VOTED ..	2,23,962	3,51,200	2,82,219 + 65,600†	3,31,300

* Contingencies. † Direction charges.
‡ Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final accounts.

FIRST EDITION

GOVERNMENT OF MADRAS

DETAILED
BUDGET ESTIMATES
OF
REVENUE

FOR THE YEAR

1937-1938

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
1937

DETAILED BUDGET ESTIMATES OF REVENUE FOR 1937-1938

TABLE OF CONTENTS

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
IV. a.	SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ..	..	..	..	..
	GRAND TOTAL ..	..	..	..	..

V.—SALT.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
V. a.	SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ..	..	..	..	..
	GRAND TOTAL ..	..	..	..	..

VII.—LAND REVENUE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
VII. a.	ORDINARY REVENUE ..	† 7,44,43,124	† 7,42,87,500	† 7,15,97,730	7,36,34,000
b.	SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND-TAX	1,83,430	1,64,500	2,17,817	1,80,000
c.	RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES	1,54,654	1,54,900	1,28,030	1,35,000
d.	RENTS OF FISHERIES ..	(a) ..	47,000	1,25,502	92,000
e.	RECOVERIES OF OVERPAYMENTS	2,615	2,000	2,448	3,000
f.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	1,443	2,000	2,356	3,000
g.	MISCELLANEOUS	(b) 5,69,503	8,06,200	5,72,658	5,25,200
h.	*Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (CREDITED TO THE REVENUE HEADS XVII AND XVIII)	— 2,57,02,000	— 2,72,66,000	— 2,53,12,000‡	— 2,56,78,000
	TOTAL ..	4,96,52,769	4,81,98,100	4,73,34,541	4,88,94,200
j.	*Deduct*—REFUNDS	— 1,88,403	— 1,54,000	— 1,78,443	— 1,80,000
	GRAND TOTAL ..	4,94,64,366	4,80,44,100	4,71,56,098	4,87,14,200

† Exclude beriz deductions, i.e., deductions made from village collections on account of allowances in favour of inamdars and religious institutions, for purposes of comparison with the Budget Estimate for 1937–1938. With effect from this year these allowances are treated as expenditure and shown under '7. d. Land Revenue—Assignments and compensations—B. Compensations in lieu of beriz deductions.'

(a) is included in (b)

VII. a.—LAND REVENUE—Ordinary Revenue.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Peshkash	48,58,261	49,48,000	48,08,600	48,55,000
Shrotriyam jodi	7,55,742	7,26,000	7,45,536	7,33,000
Cesses in permanently-settled estates and shrotriyams	30,65,115	30,85,000	28,75,606	27,73,000
Ryotwari and Miscellaneous	† 7,74,29,749	† 7,70,96,500	† 7,47,63,485	7,66,34,000
Total ..	8,61,08,867	8,58,55,500	8,31,93,227	8,49,95,000
Deduct—Payments to Local Boards of land and other cesses collected on their behalf	— 1,16,65,743	— 1,15,68,000	— 1,15,95,497	— 1,13,61,000
GRAND TOTAL—VII. a.—ORDINARY REVENUE ..	7,44,43,124	7,42,87,500	7,15,97,730	7,36,34,000

VII. g.—LAND REVENUE—Miscellaneous.

Rents of buildings	1,355	1,200	1,329	1,200
Other items	5,68,148	8,05,000	5,71,329	5,24,000
GRAND TOTAL—VII. g.—MISCELLANEOUS ..	5,69,503	8,06,200	5,72,658	5,25,200

VII. j.—LAND REVENUE—Refunds.

Cesses in permanently-settled estates and shrotriyams	— 18,245	— 3,000	— 13,125	— 5,000
Cesses in other than permanently-settled estates and shrotriyams	— 2	— 1,000	— 821	— 1,000
Other items	— 1,70,156	— 1,50,000	— 1,64,497	— 1,74,000
GRAND TOTAL—VII. j.—REFUNDS	— 1,88,403	— 1,54,000	— 1,78,443	— 1,80,000

† Excludes beriz deductions for purposes of comparison with the Budget Estimate for 1937–1938—see foot-note on the previous page.

VIII.—PROVINCIAL EXCISE.

Summary by Minor Heads.

Minor head number.	Minor heads.	Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
VIII.					
a.	COUNTRY SPIRITS ..	1,19,17,717	1,13,88,200	1,18,39,892	1,19,91,700
b.	COUNTRY FERMENTED LIQUOR	2,21,55,817	2,18,42,000	2,15,36,677	2,05,30,000
c.	MALT LIQUORS	3,15,060	3,28,500	3,76,758	3,70,400
d.	WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	7,77,276	7,52,200	8,77,149	8,90,000
e.	RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES ..	3,088	2,600	14,065	14,800
f.	OPIUM	32,57,472	27,76,600	26,60,174	27,27,400
g.	DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.	1,36,565	95,000	1,65,961	1,28,000
h.	HEMP AND OTHER DRUGS ..	18,97,195	18,13,800	17,35,541	17,34,100
j.	RECEIPTS FROM DISTILLERIES	2,350	2,300	2,412	2,300
k.	FINES, CONFISCATIONS AND MISCELLANEOUS ..	4,44,935	4,43,500	3,77,166	3,75,200
l.	RECOVERIES OF OVERPAYMENTS	1,863	1,500	1,604	1,700
m.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	14,169	28,400	19,858	20,900
	TOTAL ..	4,09,23,507	3,94,74,600	3,96,07,257	3,87,86,500
n.	*Deduct*—REFUNDS ..	— 97,977	— 62,000	— 66,977	— 80,600
	GRAND TOTAL ..	4,08,25,530	3,94,12,600	3,95,40,280	3,87,05,900

VIII. a.—PROVINCIAL EXCISE—Country Spirits.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Duty on distillery spirits	69,19,057	65,50,000	70,67,116	70,68,000
Licence fees for the sale of distillery spirits ..	48,33,557	48,15,000	47,35,033	48,43,000
Licence fees for warehouses and depots ..	240	200	5,149	6,700
Fees for arrack supply contract licences ..	..	..	..	25,000
Revenue from the Partially Excluded areas under the Outstill and Central Distillery Systems—Rentals	1,31,802	17,000	18,793	34,000
Revenue from the Partially Excluded areas under the Outstill and Central Distillery Systems—Duty .	33,061	6,000	13,801	15,000
GRAND TOTAL—VIII. a.—COUNTRY SPIRITS ..	1,19,17,717	1,13,88,200	1,18,39,892	1,19,91,700

VIII. b.—PROVINCIAL EXCISE—Country Fermented Liquor.

Tree-tax	96,52,734	98,00,000	95,10,595	93,00,000
Licence fees	1,25,03,083	1,20,42,000	1,20,26,082	1,12,30,000
GRAND TOTAL—VIII. b.—COUNTRY FERMENTED LIQUOR ..	2,21,55,817	2,18,42,000	2,15,36,677	2,05,30,000

VIII. c.—PROVINCIAL EXCISE—Malt Liquors.

Duty on beer manufactured in India	1,30,051	1,43,000	1,39,165	1,20,000
Licence fees for the sale of beer	1,85,009	1,85,500	1,95,098	1,94,900
Gallonage fees	..	..	42,495	55,500
GRAND TOTAL—VIII. c.—MALT LIQUORS ..	3,15,060	3,28,500	3,76,758	3,70,400

VIII. d.—PROVINCIAL EXCISE—Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits).

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
i. Duty.	RS.	RS.	RS.	RS.
Duty on wines and spirits manufactured in India ..	4,58,310	4,00,000	4,35,018	4,36,500
Total—i. Duty ..	4,58,310	4,00,000	4,35,018	4,36,500
ii. Licence Fees.				
Foreign Liquor Taverns	1,89,613	1,88,600	1,95,434	1,62,000
Fixed Fee Licences	1,29,353	1,63,600	1,35,188	1,38,000
Total—ii. Licence Fees ..	3,18,966	3,52,200	3,30,622	3,00,000
iii. Gallonage Fees.	..	..	1,11,509	1,53,500
GRAND TOTAL—VIII. d.—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	7,77,276	7,52,200	8,77,149	8,90,000

VIII. e.—PROVINCIAL EXCISE—Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines.

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
i. Licence Fees.				
Medicated Wines	2,462	2,100	2,983	2,300
Commercial Spirits	626	500	1,447	500
Total—i. Licence Fees ..	3,088	2,600	4,430	2,800
ii. Gallonage Fees.	..	..	9,635	12,000
GRAND TOTAL—VIII. e.—RECEIPTS FROM COMMERCIAL SPIRITS AND MEDICATED WINES	3,088	2,600	14,065	14,800

VIII. f.—PROVINCIAL EXCISE—Opium.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Cost price	6,25,661	5,38,000	5,49,125	5,37,500
Duty	17,02,660	14,13,000	13,32,960	14,38,700
Licence fees for the sale of opium	9,29,151	8,25,600	7,78,089	7,50,000
Licence fees for the sale of manufactured drugs ..	..	..	..	1,200
GRAND TOTAL—VIII. f.—OPIUM.	32,57,472	27,76,600	26,60,174	27,27,400

VIII. g.—PROVINCIAL EXCISE—Duties on Medicinal and Toilet Preparations containing Alcohol, Opium, Etc.

Spirits used in the manufacture of medicines and rectified spirits and absoluted alcohol used for medical purposes	1,26,782	93,000	1,55,510	1,19,000
Spirits for other commercial, scientific and industrial purposes	9,783	2,000	10,451	9,000
GRAND TOTAL—VIII. g.—DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.	1,36,565	95,000	1,65,961	1,28,000

VIII. h.—PROVINCIAL EXCISE—Hemp and other Drugs.

i. Duty.				
Ganja	10,13,525	9,84,000	9,74,528	9,44,000
Bhang	33,934	32,500	31,723	29,800
Total—i. Duty ..	10,47,459	10,16,500	10,06,251	9,73,800
ii. Licence Fees.				
Shops for the retail sale of ganja and bhang ..	8,49,511	7,97,000	7,27,972	7,60,000
Licence fees for the sale of medicinal preparations of hemp drugs (druggists' permits)	225	300	1,318	300
Total—ii. Licence Fees ..	8,49,736	7,97,300	7,29,290	7,60,300
GRAND TOTAL—VIII. h.—HEMP AND OTHER DRUGS ..	18,97,195	18,13,800	17,35,541	17,34,100

VIII. j.—PROVINCIAL EXCISE—Receipts from Distilleries.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Licence fees for private distilleries—Ordinary areas	800	900	897	900
Licence fees for private distilleries—Partially Excluded areas	50	100	..	100
Licence fee for Government distillery	300	100	315	100
Rent of Government distillery plant, etc. ..	1,200	1,200	1,200	1,200
GRAND TOTAL—VIII. j.—DISTILLERIES ..	2,350	2,300	2,412	2,300

VIII. k.—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous.

Sub and detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
i. Abkari.	RS.	RS.	RS.	RS.
Penalties and forfeitures	3,58,568	3,55,000	3,27,495	3,25,000
Other items	60,204	66,800	26,394	24,000
Rents of buildings	16,458	13,500	15,918	16,000
Sale-proceeds of dram measures and bung-rods ..	3,063	2,400	2,424	2,700
Total—i. Abkari ..	4,38,293	4,37,700	3,72,231	3,67,700
ii. Opium.				
Penalties and forfeitures	5,865	5,600	4,624	7,000
Other items	777	200	311	500
Total—ii. Opium ..	6,642	5,800	4,935	7,500
GRAND TOTAL—VIII. k.—FINES, CONFISCATIONS AND MISCELLANEOUS	4,44,935	4,43,500	3,77,166	3,75,200

VIII. m.—PROVINCIAL EXCISE—Collection of Payments for Services Rendered.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts. 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
1. Contribution towards the leave salary of officers lent to foreign service	1,991	1,500	1,220	1,900
2. Collection of payments for services rendered—Other items	12,178	26,900	18,638	19,000
GRAND TOTAL-VIII. m.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	14,169	28,400	19,858	20,900

IX.—STAMPS.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935-1936. (4)	Budget Estimate, 1936-1937. (5)	Preliminary Accounts, 1936-1937. (6)	Budget Estimate, 1937-1938. (7)
		A. NON-JUDICIAL.	RS.	RS.	RS.	RS.
IX. A.	IX. A. a.	STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS	9,18,994	8,15,000	9,11,107	9,25,000
	b.	SALE OF OTHER NON-JUDICIAL STAMPS	71,21,912	69,80,000	68,59,854	69,50,000
	c.	DUTY ON IMPRESSING DOCUMENTS	80,205	69,500	60,886	60,000
	d.	FINES AND PENALTIES ..	1,10,578	1,10,000	1,02,939	1,02,000
	e.	MISCELLANEOUS ..	1,233	900	1,279	1,300
		TOTAL ..	82,32,922	79,75,400	79,36,065	80,38,300
	f.	*Deduct*—REFUNDS ..	— 1,42,164	— 1,40,700	— 1,18,934	— 1,22,000
		TOTAL—A. NON-JUDICIAL ..	80,90,758	78,34,700	78,17,131	79,16,300
		B. JUDICIAL.				
IX. B.	IX. B. a.	COURT FEES REALIZED IN STAMPS	1,20,07,540	1,16,40,000	1,10,18,470	1,09,50,000
	b.	SALE OF STAMPS (STAMPED COPY PAPERS)	8,34,692	8,17,000	7,86,772	7,88,000
	c.	FINES AND PENALTIES ..	294	200	1,525	300
	d.	MISCELLANEOUS ..	648	500	1,654	700
		TOTAL ..	1,28,43,174	1,24,57,700	1,18,08,421	1,17,39,000
	e.	*Deduct*—REFUNDS ..	—1,15,783	— 99,600	— 1,13,618	— 1,22,500
		TOTAL—B. JUDICIAL ..	1,27,27,391	1,23,58,100	1,16,94,803	1,16,16,500
		GRAND TOTAL ..	2,08,18,149	2,01,92,800	1,95,11,934	1,95,32,800

IX. A. a.—STAMPS—NON-JUDICIAL—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Bills of Exchange and Hundis	1,42,684	1,40,000	1,51,898	1,60,000
Adhesive Revenue Stamps	7,76,310	6,75,000	7,59,209	7,65,000
GRAND TOTAL—IX. A. a.—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES, ETC.	9,18,994	8,15,000	9,11,107	9,25,000

IX. A. c.—STAMPS—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Receipts and other Stamps	4,030	7,000	8,013	7,000
Unstamped or insufficiently stamped documents ..	67,849	52,600	46,023	47,000
Other items	8,326	9,900	6,850	6,000
GRAND TOTAL—IX. A. c.—DUTY ON IMPRESSING DOCUMENTS	80,205	69,500	60,886	60,000

IX. A. f.—STAMPS—NON-JUDICIAL—REFUNDS.

Spoiled Stamps	— 1,26,405	— 1,27,800	— 1,10,108	— 1,10,000
Miscellaneous	— 15,759	— 12,900	— 8,826	— 12,000
GRAND TOTAL—IX. A. f.—REFUNDS	— 1,42,164	— 1,40,700	— 1,18,934	— 1,22,000

IX. B. e.—STAMPS—JUDICIAL—REFUNDS.

Process-service fees	— 3,678	— 2,000	— 3,857	— 3,500
Court-fee Stamps	— 46,336	— 38,600	— 54,806	— 55,000
Spoiled Stamps	— 63,724	— 58,000	— 53,753	— 63,000
Miscellaneous	— 2,045	— 1,000	— 1,202	— 1,000
GRAND TOTAL—IX. B. e.—REFUNDS	— 1,15,783	— 99,600	— 1,13,618	— 1,22,500

X.—FOREST.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
X. a.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY ..	16,43,605	16,66,100	20,32,493	19,21,200
b.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	23,08,466	21,15,700	22,66,084	22,62,800
c.	DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	8,597	7,200	10,444	9,800
d.	REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.	2,24,746	2,21,000	2,11,301	2,10,000
e.	MISCELLANEOUS	3,55,459	3,51,900	3,63,300	3,63,400
f.	RECEIPTS IN ENGLAND ..	119	..	..	..
	TOTAL ..	† 45,40,991	43,61,900	48,83,622	47,67,200
g.	*Deduct*—REFUNDS	— 44,208	— 35,100	— 47,758	— 34,000
	GRAND TOTAL ..	44,96,783	43,26,800	48,35,864	47,33,200

X. a.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Sandalwood	5,04,300	4,95,000	7,40,993	6,17,600
Other produce	11,39,305	11,71,100	12,91,500	13,03,600
GRAND TOTAL—X. a.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	16,43,605	16,66,100	20,32,493	19,21,200

† Includes gain by exchange of *minus* Re. 1.

X. b.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Forest Department	18,38,161	16,65,700	17,76,317	17,87,800
Revenue Department	4,70,305	4,50,000	4,89,767	4,75,000
GRAND TOTAL—X. b.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	23,08,466	21,15,700	22,66,084	22,62,800

X. d.—FOREST—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Forest Panchayats	1,90,818	1,90,000	1,74,786	1,75,000
Compounding fees in forest offences reported by Forest Panchayats	33,928	31,000	36,515	35,000
GRAND TOTAL—X. d.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT	2,24,746	2,21,000	2,11,301	2,10,000

X. e.—FOREST—MISCELLANEOUS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Fines and forfeitures	20,355	17,200	18,705	17,000
Forest College	37,165	43,100	48,006	51,300
Rents of buildings	50,632	49,600	49,015	49,500
Compounding fees in forest offences other than those reported by Forest Panchayats	3,448	4,000	3,746	3,300
Contribution towards the leave salary of officers lent to foreign service	524	..	265	500
Other sources	2,43,335	2,38,000	2,43,563	2,41,800
GRAND TOTAL—X. e.—MISCELLANEOUS ..	3,55,459	3,51,900	3,63,300	3,63,400

X. g.—FOREST—REFUNDS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Refunds by Forest Officers	— 23,346	— 15,100	— 25,981	— 14,000
Refunds by Revenue Officers	— 20,862	— 20,000	— 21,777	— 20,000
GRAND TOTAL—X. g.—REFUNDS	— 44,208	— 35,100	— 47,758	— 34,000

XI.—REGISTRATION.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XI. a.	FEES FOR REGISTERING DOCUMENTS	21,46,461	21,30,000	20,70,695	20,85,000
b.	FEES FOR COPIES OF REGISTERED DOCUMENTS ..	63,325	76,600	61,706	67,000
c.	MISCELLANEOUS	9,11,042	9,22,700	9,41,243	9,44,900
	TOTAL ..	31,20,828	31,29,300	30,73,644	30,96,900
d.	*Deduct*—REFUNDS	— 5,808	— 4,700	— 5,062	— 5,900
	GRAND TOTAL ..	31,15,020	31,24,600	30,68,582	30,91,000

XI. c.—REGISTRATION—MISCELLANEOUS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Search fees	7,34,840	7,43,800	7,31,188	7,35,000
Fees for return of documents	78,555	77,400	68,082	69,000
Contribution towards leave salary of officers lent to foreign service	618	800	961	900
Other receipts	97,029	1,00,700	1,41,012	1,40,000
GRAND TOTAL—XI. c. MISCELLANEOUS ..	9,11,042	9,22,700	9,41,243	9,44,900

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XII. a.	RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACTS	36,50,808	35,47,000	44,18,935	44,50,000
b.	FEES AND OTHER RECEIPTS ..	4,53,143	4,49,500	4,67,868	4,56,000
	TOTAL ..	41,03,951	39,96,500	48,86,803	49,06,000
c.	*Deduct*—REFUNDS	— 36,092	— 38,100	— 35,987	— 34,500
	GRAND TOTAL ..	† 40,67,859	† 39,58,400	48,50,816	48,71,500

XII. b.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS—FEES AND OTHER RECEIPTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees for the registration of motor vehicles and grant of licences to drivers—				
City	83,858	83,000	87,233	86,000
Mufassal	3,69,285	3,66,500	3,80,635	3,70,000
GRAND TOTAL—XII. b.—FEES AND OTHER RECEIPTS ..	4,53,143	4,49,500	4,67,868	4,56,000

XII. c.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS—REFUNDS.

Inspection of Motor Vehicles by Police	— 4,776	— 5,100	— 2,797	— 4,500
Madras Motor Vehicles Taxation Act, 1931 ..	— 31,316	— 33,000	— 33,190	— 30,000
GRAND TOTAL—XII. c.—REFUNDS ..	— 36,092	— 38,100	— 35,987	— 34,500

† Previously shown under the old Major head "XXVI.—Miscellaneous Departments."

XIII. OTHER TAXES AND DUTIES.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.
		A. TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING.				
XIII. A.	XIII. A. a.	BETTING TAX	82,667	75,000	82,130	1,60,000
		TOTAL—XIII. A. ..	† 82,667	† 75,000	82,130	1,60,000
		B. RECEIPTS FROM ELECTRICITY DUTIES.				
XIII. B.	XIII. B. a.	FEES UNDER THE INDIAN ELECTRICITY RULES, 1922, AND FEES FOR THE ELECTRICAL INSPECTION OF CINEMAS	34,491	33,300	37,340	33,000
	b.	OTHER RECEIPTS ..	77,304	75,000	20,851	20,000
		TOTAL ..	1,11,795	1,08,300	58,191	53,000
	c.	*Deduct*—REFUNDS ..	— 1,083	— 500	— 1,855	— 500
		TOTAL—XIII. B. ..	‡ 1,10,712	‡ 1,07,800	56,336	52,500
		GRAND TOTAL ..	1,93,379	1,82,800	1,38,466	2,12,500

XIII. A. a.—OTHER TAXES AND DUTIES—BETTING TAX.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Totalisator	66,483	75,000 (Totalisator and Bookmakers together)	66,770	1,30,000
Bookmakers	16,184		15,360	30,000
GRAND TOTAL—XIII. A. a.—BETTING TAX ..	82,667	75,000	82,130	1,60,000

XIII. B. b. OTHER TAXES AND DUTIES—OTHER RECEIPTS.

Fees for the use of Government water for generation of electricity	77,304	75,000	§ 20,851	20,000
GRAND TOTAL—XIII B. b.—OTHER RECEIPTS ..	77,304	75,000	20,851	20,000

† Previously shown under the old major head " IX. A. Scheduled Taxes."
‡ Previously shown under the old major head " XXVI. Miscellaneous Depart[illegible]

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
XVII. A. (1).		IRRIGATION WORKS.	RS	RS.	RS.	RS.
	XVII. A. (1).	PRODUCTIVE WORKS. GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	1,56,87,286	1,75,28,700	1,56,63,116	1,58,54,900
	b.	*Deduct*—REFUNDS ..	— 4,188	— 4,500	— 3,465	— 4,500
		TOTAL—A. (1).—GROSS RECEIPTS	1,56,83,098	1,75,24,200	1,56,59,651	1,58,50,400
	c.	*Deduct*—WORKING EXPENSES	— 43,35,038	— 37,15,900	— 35,27,628	— 38,06,300
		TOTAL—A. (1).—PRODUCTIVE WORKS—NET RECEIPTS	1,13,48,060	1,38,08,300	1,21,32,023	1,20,44,100
XVII. A. (2).	XVII. A. (2).	UNPRODUCTIVE WORKS. GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	10,77,462	7,86,000	7,33,011	8,59,000
	b.	*Deduct*—REFUNDS—	— 380	— 300	— 43	— 100
		TOTAL—A. (2).—GROSS RECEIPTS	10,77,082	7,85,700	7,32,968	8,58,900
	c.	*Deduct*—WORKING EXPENSES	— 4,91,026	— 3,21,500	— 3,47,048	— 3,43,300
		TOTAL—A. (2).—UNPRODUCTIVE WORKS—NET RECEIPTS	5,86,056	4,64,200	3,85,920	5,15,600
		TOTAL—XVII. A.—IRRIGATION WORKS—NET RECEIPTS ..	1,19,34,116	1,42,72,500	1,25,17,943	1,25,59,700
XVII. B. (2).		NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
	XVII. B. (2).	UNPRODUCTIVE WORKS. GROSS RECEIPTS.				
	a.	DIRECT RECEIPTS ..	81,354	1,10,300	1,10,737	1,12,300
	b.	*Deduct*—REFUNDS—	— 5	— 100	— 25	-- 100
		TOTAL—B. (2).—GROSS RECEIPTS	81,349	1,10,200	1,10,712	1,12,200
	c.	*Deduct*—WORKING EXPENSES	— 1,86,982	— 2,29,800	— 2,45,672	— 2,85,700
		TOTAL—XVII. B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—NET PAYMENTS	— 1,05,633	— 1,19,600	— 1,34,960	— 1,73,500
		GRAND TOTAL—NET RECEIPTS.† ..	1,18,28,483	1,41,52,900	1,23,82,983	1,23,86,200

† Includes portion of Land Revenue due to Irrigation Works.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—cont.

A. (1). Irrigation Works—Productive Works—Gross Receipts

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Water-supply of towns	4,097	5,100	9,173	4,600
Sales of water	10,647	9,500	6,517	10,100
Plantations	28,447	30,200	30,966	28,100
Other canal produce	78,948	74,000	85,406	80,200
Navigation	3,40,557	3,60,000	3,50,798	3,45,000
Rents	31,047	19,900	25,685	18,600
Fines	12		59	..
Recoveries of expenditure	12,766	7,000	19,875	5,000
Miscellaneous	20,765	18,000	28,637	14,300
Deduct—Refunds	— 4,188	— 4,500	— 3,465	— 4,500
Total—XVII. A. (1) ..	5,23,098	5,19,200	5,53,651	5,01,400
Add—Portion of Land Revenue due to Works (Deducted from the Revenue under VII. Land Revenue) ..	1,51,60,000	1,70,05,000	1,51,06,000 †	1,53,49,000
GRAND TOTAL—XVII. A. (1). IRRIGATION WORKS—PRODUCTIVE WORKS—GROSS RECEIPTS ..	1,56,83,098	1,75,24,200	1,56,59,651	1,58,50,400

† Represents the Revised Estimate for 1936-1937 as preliminary accounts are not available.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (1). Irrigation Works—Productive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Chicacole Minor Rivers system	10	30	..	10
2. Godavari Delta system	2,41,971	2,77,100	2,57,348	2,68,835
3. Kistna Delta system	1,95,406	1,72,600	{ 2,02,013 897 }	1,72,125
4. Divi Pumping system	5,804	4,900	5,924	2,625
5. Pennar River Canals system	2,043	2,600	2,199	3,175
6. Arkenkota channel	268	230	236	260
7. Thadapalli channel	1,942	1,200	1,308	1,670
8. Kalingarayan channel	1,775	1,600	1,496	1,600
9. Chembrambakkam tank	105	180	116	90
10. Poiney Anicut system	241	250	169	200
11. Cheyyar Anicut system	1,162	1,300	1,033	1,140
12. Tirukkoyilur Anicut system	1,040	400	1,080	530
13. Shatiatope Anicut system	454	500	514	390
14. Toludur project	377	420	185	460
15. Mehmathur Anicut system	567	550	76	580
16. Vriddhachalam Anicut system	315	200	277	320
17. Lower Coleroon Anicut system	2,599	3,600	3,424	3,470
18. Cauvery Delta system	10,390	8,200	9,269	8,270
19. Nandiyar channel system	222	240	294	320
20. Periyar system	7,392	10,100	8,822	7,140
21. Srivaikuntam Anicut system	7,997	6,200	7,145	6,450
22. Marudur Anicut system	1,966	2,200	1,965	2,000
23. Kattalai Scheme	3,304	3,200	3,205	3,125
24. Polavaram Island Project	572	500	324	350
25. Cauvery-Mettur Project (Vadavar) .. .. .. }	35,176	20,900		
26. Do. (Grand Anicut Canal) .. .. }			2,707	16,265
Lump sum	..	..	41,625†	..
TOTAL—XVII. A. (1). IRRIGATION WORKS—PRODUCTIVE WORKS—GROSS RECEIPTS ..	5,23,098	5,19,200	5,53,651	5,01,400

† Details for this figure by systems are not available for the present.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (2). Irrigation Works—Unproductive Works—Gross Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Water-rates	4,000	4,000	4,000	4,000
Water-supply of towns	50,419	44,800	44,722	50,000
Sales of water	469	300	1,003	400
Plantations	1,449	1,000	1,140	1,000
Other canal produce	7,856	6,000	6,899	6,800
Navigation	122	100	72	100
Rents	2,842	2,800	2,680	2,200
Fines	290	..	..	..
Recoveries of expenditure	2,194	500	1,082	500
Miscellaneous	1,821	1,500	1,413	1,000
Deduct—Refunds	— 380	— 300	— 43	— 100
Total—XVII. A. (2) ..	71,082	60,700	62,968	65,900
Add—Portion of Land Revenue due to works (Deducted from the revenue under VII. Land Revenue) ..	10,06,000	7,25,000	6,70,000†	7,93,000
GRAND TOTAL—XVII. A. (2). IRRIGATION WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS.	10,77,082	7,85,700	7,32,968	8,58,900

† Represents the Revised Estimate for 1936–1937 as preliminary accounts are not available.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. (2). Irrigation Works—Unproductive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Rushikulya system	3,528	..	..	..
2. Nagavalli river system	656	700	597	640
3. Muniyeru system	947	700	1,017	820
4. Mopad reservoir	137	120	38	130
5. Sagileru system	68	60	57	60
6. Kurnool-Cuddapah canal	9,171	7,700	6,240	7,450
7. Barur tank	1,320	1,250	1,872	1,820
8. Kanniyampalayam anicut	4,000	4,000	4,000	4,000
9. Madras Water-supply and Irrigation system	49,077	44,200	44,943	49,500
10. Vallur anicut system	146	200	270	180
11. Panjapatti reservoir	44	120	..	30
12. Bhavanasi tank	14	..	252	10
13. Palar anicut system	1,464	1,150	1,168	890
14. Pelandorai anicut system	461	450	688	310
15. Jangamaheswarapuram tank	..	..	5	..
16. Atmakur tank	..	..	3	10
17. Nagavaram anicut	48	50	..	50
18. Ponnalur Tank	1	..	..	..
Lump sum	..	..	1,818†	..
TOTAL—XVII. A. (2). IRRIGATION WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS	71,082	60,700	62,968	65,900

† Details for this figure by systems are not available for the present.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*cont.*

B. (2). Navigation, Embankment and Drainage Works—Unproductive Works—Gross Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Navigation	79,098	1,08,000	1,06,566	1,10,000
Sales of Water	100	100	1,900	100
Plantations	559	300	64	200
Rents	555	500	576	600
Recoveries of expenditure	36	100	232	100
Miscellaneous	1,006	1,300	1,399	1,300
Deduct—Refunds	— 5	— 100	— 25	— 100
GRAND TOTAL—XVII. B. (2). NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS	81,349	1,10,200	1,10,712	1,12,200

B. (2). Navigation, Embankment and Drainage Works—Unproductive Works—Gross Receipts.

Details by Systems.

Systems. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
1. Ganjam-Gopalpur canal	8	..	..	..
2. Buckingham canal	80,092	1,09,400	87,014	1,11,300
3. Vedaranniyam canal	1,249	800	709	900
Lump sum	..	..	22,989†	..
GRAND TOTAL—XVII. B. (2). NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—GROSS RECEIPTS..	81,349	1,10,200	1,10,712	1,12,200

† Details for this figure by systems are not available for the present.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.
XVIII A.		IRRIGATION WORKS.				
		PUBLIC WORKS DEPARTMENT.				
	XVIII. A. a.	DIRECT RECEIPTS ..	96,05,970	95,99,800	95,97,525	95,97,800
	b.	*Deduct*—REFUNDS ..	— 1,096	— 500	— 1,334	— 700
		TOTAL—PUBLIC WORKS DEPARTMENT ..	96,04,874	95,99,300	95,96,191	95,97,100
		MINOR IRRIGATION.				
	XVIII. A. a.	DIRECT RECEIPTS ..	49,387	46,300	50,580	51,700
	b.	*Deduct*—REFUNDS ..	— 1,320	— 2,000	— 2,740	— 1,800
		TOTAL—MINOR IRRIGATION ..	48,067	44,300	47,840	49,900
		TOTAL—A. IRRIGATION WORKS ..	96,52,941	96,43,600	96,44,031	96,47,000
XVIII B.		NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
	XVIII. B. a.	DIRECT RECEIPTS ..	85,263	63,900	79,359	79,500
	b.	*Deduct*—REFUNDS ..	— 367	— 600	— 701	— 800
		TOTAL—B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	84,896	63,300	78,658	78,700
		GRAND TOTAL * ..	97,37,837	97,06,900	97,22,689	97,25,700

* Includes portion of Land Revenue due to Irrigation works.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. Irrigation Works—Public Works Department.

a. Direct Receipts.

Summary by Minor heads.

Minor heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Water-supply of Towns	183	200	170	200
Sales of water	5,627	5,500	5,403	5,500
Plantations	1,783	2,500	2,379	2,000
Other canal produce	6,726	6,800	7,979	6,500
Water power	* 36,485	37,000	36,476	37,000
Navigation	30	..	250	—
Rents (other than rents of furniture) ..	454	500	537	500
Recoveries of expenditure	2,662	300	4,401	2,000
Miscellaneous	16,020	11,000	† 3,930	8,100
Add—Portion of Land Revenue due to works (Deducted from the revenue under VII. Land Revenue)	95,36,000	95,36,000	‡ 95,36,000	95,36,000
GRAND TOTAL—XVIII. A. a. IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT—DIRECT RECEIPTS.	96,05,970	95,99,800	95,97,525	95,97,800

* Includes Rs. 8 relating to water-rate.

† Includes Rs. 29 relating to fines.

‡ Represents the Revised Estimate for 1936-1937 as preliminary accounts are not available.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—*cont.*

A. Irrigation Works—Minor Irrigation.

a. Direct Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Sales of water	11,203	11,000	10,542	11,700
Water-rate	1,369	1,200	1,389	1,300
Recoveries of expenditure	27,640	28,000	30,203	31,500
Fines	117	100	166	100
Miscellaneous	9,058	6,000	* 8,280	7,100
GRAND TOTAL—XVIII. A. a. IRRIGATION WORKS—MINOR IRRIGATION—DIRECT RECEIPTS ..	49,387	46,300	50,580	51,700

XVIII. B. a.—Navigation, Embankment and Drainage Works.

a. Direct Receipts.

Summary by Minor Heads.

Minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
Sales of water	7,313	6,800	8,609	7,500
Navigation	35,458	25,000	25,185	30,000
Plantations	26,508	19,000	29,168	28,000
Rents (Other than rents of furniture).	92	100	103	100
Recoveries of expenditure	2,728	1,000	1,380	900
Miscellaneous	13,164	12,000	14,914	13,000
GRAND TOTAL—XVIII. B. a. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—DIRECT RECEIPTS	85,263	63,900	79,359	79,500

* Includes Rs. 249 being the contribution towards leave salary of officers lent to foreign service.

XX.—INTEREST.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
XX. a.	INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	19,30,719	21,08,700	21,63,322	19,84,400
b.	INTEREST ON ARREARS OF REVENUE	28,869	43,200	44,573	29,000
c.	MISCELLANEOUS	4,412	5,200	7,217	3,300
		(a) 2,22,500	(a) 50,000	(a)1,18,000*	..
	TOTAL ..	21,86,500	22,07,100	23,33,112	20,16,700
d.	*Deduct*—REFUNDS ..	— 2,338	— 2,000	— 966	— 2,000
	GRAND TOTAL ..	21,84,162	22,05,100	23,32,146	20,14,700

XX. a.—INTEREST—INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Summary by Sub-heads.

Sub-head number. (1)	Sub-heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
	INTEREST ON—				
XX. a. i.	LOANS TO PRESIDENCY CORPORATIONS AND PORT TRUSTS	5,04,912	6,46,700	7,38,969	4,54,100
ii.	LOANS TO MUFASSAL MUNICIPALITIES ..	5,5[illegible],141	5,50,600	5,67,475	5,77,300
iii.	LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	1,69,893	1,69,500	1,69,224	1,75,700
iv.	LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	242	200	206	200
v.	ADVANCES TO CULTIVATORS	4,28,891	4,69,200	4,34,316	5,05,700
vi.	ADVANCES UNDER SPECIAL LAWS (STATE-AID TO INDUSTRIES)	4,933	4,000	8,531	6,200
vii.	MISCELLANEOUS LOANS AND ADVANCES	2,10,405	2,15,100	1,91,183	2,06,200
viii.	LOANS TO LOCAL BODIES FOR RAILWAY CONSTRUCTION	55,302	53,400	53,418	51,400
ix.	LOANS TO GOVERNMENT SERVANTS	†	†	†	7,600
	TOTAL ..	19,30,719	21,08,700	21,63,322	19,84,400

(a) Interest on Provincial balances deposited with the Government of India.

* Represents the Revised Estimate for 1936-1937 in respect of which adjustment is anticipated in the March 1937 final accounts.

† Credited to the Central G[illegible]

XX. a.—INTEREST—Interest on Loans and Advances by Provincial Government—*cont.*

Sub and detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
i. Loans to Presidency Corporations and Port Trusts.				
Corporation of Madras	3,64,289	3,68,700	3,69,309	3,90,000
Madras Port Trust	55,780	53,700	53,658	51,400
Port Trust Board, Tuticorin	61,636	50,500	51,741	12,700
Port Conservancy Board, Cochin	23,207	1,73,800	2,64,261	..
Total—i. Loans to Presidency Corporations and Port Trusts ..	5,04,912	6,46,700	7,38,969	4,54,100
ii. Loans to Mufassal Municipalities.	5,56,141	5,50,600	5,67,475	5,77,300
iii. Loans to District and other Local Fund Committees ..	1,69,893	1,69,500	1,69,224	1,75,700
iv. Loans to Landholders and other Notabilities ..	242	200	206	200
v. Advances to Cultivators.				
Loans under the Land Improvement Loans Act and Agriculturists' Loans Act	4,09,597	4,50,000	4,03,625	4,46,000
Loans under the Agriculturists' Loans (Madras Amendment Act, 1935)	..	..	11,875	40,000
Loans under the special rules for pumping installations	18,168	18,200	17,606	18,400
Loans under the special rules for agricultural implements	1,126	1,000	1,210	1,300
Total—v. Advances to Cultivators ..	4,28,891	4,69,200	4,34,316	5,05,700
vi. Advances under Special Laws—(State-aid to Industries) ..	4,933	4,000	8,531	6,200
vii. Miscellaneous Loans and Advances.				
Loans to Scheduled Classes and Criminal Tribes Settlements	42,797	39,100	33,513	30,000
Loans to Co-operative Societies and Land Mortgage Banks	1,08,476	1,03,300	94,604	99,000
Loans relating to the Fisheries Department ..	44	100	85	100
Advances to the Board of Commissioners for Hindu Religious Endowments	3,000	14,500	..	8,000
Advances to Local Bodies to cover deficits ..	56,088	58,100	62,981	69,100
Total—vii. Miscellaneous Loans and Advances ..	2,10,405	2,15,100	1,91,183	2,06,200
viii. Loans to Local Bodies for Railway Construction ..	55,302	53,400	53,418	51,400
ix. Loans to Government Servants.				
Advances for the purchase of motor cars ..				6,900
" " conveyances other than motor cars				200
Advances of passage money				400
" for purchase of Typewriters				100
Total—ix. Loans to Government Servants ..	†	†	†	7,600
Grand Total—XX. a.—Interest on Loans and Advances by Provincial Government	19,30,719	21,08,700	21,63,322	19,84,400

† Credited to the Central Government Accounts.

XX. b.—INTEREST—Interest on Arrears of Revenue.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Land Revenue	15,450	32,400	38,186	24,000
Excise and Opium	6,613	7,000	2,291	2,000
Forest and other Revenues	6,806	3,800	4,096	3,000
GRAND TOTAL—XX. b.—INTEREST ON ARREARS OF REVENUE	28,869	43,200	44,573	29,000

XXI.—ADMINISTRATION OF JUSTICE.

Summary by Minor heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937 (5)	Budget Estimate, 1937-1938. (6)
		RS.	RS.	RS.	RS.
XXI a.	Sale-proceeds of unclaimed and escheated property ..	98,142	11,000	12,462	14,500
b.	Court-fees realized in cash.	1,89,006	1,72,000	1,87,367	1,88,000
c.	General fees, fines and forfeitures	13,10,270	12,88,300	13,05,413	13,05,500
d.	Miscellaneous fees and fines	82,877	79,000	1,01,135	87,000
e.	Recoveries of over-payments	17,887	3,500	4,510	5,000
f.	Collection of payments for services rendered ..	12,038	13,500	19,700	12,500
g.	Miscellaneous	1,24,214	95,000	1,03,017	1,04,000
h.	Receipts in England ..	44	..	227	..
	TOTAL ..	18,34,478	16,62,300	17,33,831	17,16,500
j.	*Deduct*—Refunds	— 94,805	— 93,300	— 62,672	— 86,000
	GRAND TOTAL ..	17,39,673	15,69,000	16,71,159	16,30,500

XXI. c.—ADMINISTRATION OF JUSTICE—General fees, fines and forfeitures.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Translation and Printing fees .. } High Court.	1,94,830	2,00,000	2,03,698	2,00,000
Privy Council receipts, etc. .. } High Court.	1,937	1,000	2,592	2,000
Magisterial fines—Government fines	7,78,283	7,58,000	7,75,770	7,77,000
Magisterial fines—				
(1) Fines for which compensation is payable to local bodies and others	2,78,905	2,74,000	2,76,527	2,80,000
(2) Fines levied under the Madras Motor Vehicles Taxation Act, 1931	13,790	15,500	12,364	11,500
Other items	42,525	39,800	34,462	35,000
GRAND TOTAL—XXI. c.—GENERAL FEES, FINES AND FORFEITURES ..	13,10,270	12,88,300	13,05,413	13,05,500

XXI. f.—ADMINISTRATION OF JUSTICE—Collection of payments for services rendered.

Contribution towards the leave salary of officers lent to Foreign Service	760	600	5,476	1,000
Other receipts	11,278	12,900	14,224	11,500
GRAND TOTAL—XXI. f.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	12,038	13,500	19,700	12,500

XXI. j.—ADMINISTRATION OF JUSTICE—Refunds.

Judicial	— 8,800	— 6,000	— 2,884	— 6,000
Magisterial	— 71,197	— 73,000	— 49,981	— 65,000
Translation and Printing fees including Privy Council Appeals	— 6,055	— 6,500	— 3,065	— 6,000
Other items	— 8,753	— 7,800	— 6,742	— 9,000
GRAND TOTAL—XXI. j—REFUNDS ..	— 94,805	— 93,300	— 62,672	— 86,000

XXII.—JAILS AND CONVICT SETTLEMENTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXII. a.	JAILS	64,257	94,100	90,363	68,500
b.	JAIL MANUFACTURES ..	5,69,965	5,31,400	5,78,225	5,76,300
c.	RECOVERIES OF OVER-PAYMENTS	4,860	4,000	2,845	4,000
d.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	5,061	5,100	5,462	5,300
	TOTAL ..	6,44,143	6,34,600	6,76,895	6,54,100
e.	*Deduct*—REFUNDS	— 1,110	— 100	— 229	— 400
	GRAND TOTAL ..	6,43,033	6,34,500	6,76,666	6,53,700

XXII. a.—JAILS AND CONVICT SETTLEMENTS—JAILS.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Hire of Convicts	28,527	25,000	30,108	30,500
Rents of Buildings	947	600	1,029	1,000
Recoveries of transportation and jail charges from other Governments and Indian States	9,505	50,500	39,286	17,000
Miscellaneous	25,278	18,000	19,940	20,000
GRAND TOTAL—XXII. a.—JAILS	64,257	94,100	90,363	68,500

XXII. b.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

Quinine Manufacture	18,013	17,900	† 17,300	17,300
Other Manufactures	5,51,952	5,13,500	5,60,925	5,59,000
GRAND TOTAL—XXII. b.—JAIL MANUFACTURES	5,69,965	5,31,400	5,78,225	5,76,300

XXII. d.—JAILS AND CONVICT SETTLEMENTS—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

OTHER RECEIPTS	5,061	5,100	5,462	5,300
GRAND TOTAL—XXII d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	5,061	5,100	5,462	5,300

† Represents the Revised Estimate for 1936–1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXIII.—POLICE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXIII.a.	CONTRIBUTION FOR RAILWAY POLICE	3,52,015	3,48,100	3,48,087	3,49,500
b.	RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	1,05,377	1,12,000	1,13,623	1,10,800
c.	FEES, FINES AND FORFEITURES.	32,969	31,500	31,292	31,700
d.	RECOVERIES OF OVERPAYMENTS.	15,755	11,700	18,875	13,400
e.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	3,528	3,100	11,137	8,700
f.	MISCELLANEOUS	40,799	44,200	50,015	95,800
g.	RECEIPTS IN ENGLAND ..	80	..	..	..
	TOTAL ..	5,50,523	5,50,600	5,73,029	6,09,900
h.	*Deduct*—REFUNDS—VOTED ..	— 1,761	— 500	— 809	— 800
	GRAND TOTAL ..	5,48,762	5,50,100	5,72,220	6,09,100

XXIII. b.—POLICE—RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees, Fines and Forfeitures	25,362	25,200	23,497	25,000
Miscellaneous	80,015	86,800	90,126	85,800
GRAND TOTAL—XXIII. b.—PRESIDENCY POLICE ..	1,05,377	1,12,000	1,13,623	1,10,800

XXIII. f.—POLICE—MISCELLANEOUS.

Rent of Buildings	13,742	13,700	11,154	10,100
Receipts creditable to the General Police Fund—				
(i) Presidency Police	..	..	..	2,000
(ii) Mufassal	..	..	..	41,000
Receipts from the General Police Fund	7,312	8,500	4,603	4,700
Miscellaneous	19,745	22,000	34,258	38,000
GRAND TOTAL—XXIII. f.—MISCELLANEOUS ..	40,799	44,200	50,015	95,800

XXIII. h.—POLICE—REFUNDS.

Presidency Police Refunds	— 71	— 100	— 125	— 100
District Police Refunds	— 1,690	— 400	— 684	— 700
GRAND TOTAL—XXIII. h.—REFUNDS ..	— 1,761	— 500	— 809	— 800

XXVI.—EDUCATION.

Summary by Sub-major and Minor Heads.

Sub-major head number. (1)	Minor head number. (2)	Sub-major and Minor heads. (3)	Accounts, 1935–1936. (4)	Budget Estimate, 1936–1937. (5)	Preliminary Accounts, 1936–1937. (6)	Budget Estimate, 1937–1938. (7)
			RS.	RS.	RS.	RS.
		UNIVERSITY.				
XXVI. A.	XXVI.A. a.	FEES, GOVERNMENT ARTS COLLEGES	3,07,407	3,20,500	3,07,842	3,18,900
	b.	FEES, GOVERNMENT PROFESSIONAL COLLEGES	1,90,463	1,99,900	1,91,133	1,98,000
		TOTAL—A. UNIVERSITY ..	4,97,870	5,20,400	4,98,975	5,16,900
		SECONDARY.				
B.	XXVI.B. a.	FEES, GOVERNMENT SECONDARY SCHOOLS	24,700	25,100	28,811	25,000
		TOTAL—B. SECONDARY ..	24,700	25,100	28,811	25,000
		SPECIAL.				
D.	XXVI.D. a.	FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS.	37,710	40,000	42,887	44,500
		TOTAL—D. SPECIAL ..	37,710	40,000	42,887	44,500
		GENERAL.				
E.	XXVI.E. a.	CONTRIBUTIONS	17,200	23,000	25,200	31,800
	b.	INCOME FROM ENDOWMENTS ..	5,384	4,500	4,031	4,800
	c.	RECOVERIES OF OVERPAYMENTS ..	1,78,675	74,000	78,018	74,000
	d.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	12,505	14,700	9,713	9,500
	e.	MISCELLANEOUS	70,907	70,700	72,716	78,300
		TOTAL—E. GENERAL ..	2,84,671	1,86,900	1,89,678	1,98,400
		GROSS—TOTAL ..	8,44,951	7,72,400	7,60,351	7,84,800
	XXVI. f.	*Deduct*—REFUNDS	— 8,260	— 5,000	— 11,525	— 7,200
		GRAND TOTAL ..	8,36,691	7,67,400	7,48,826	7,77,600

XXVI. A. b. EDUCATION—UNIVERSITY—FEES, GOVERNMENT PROFESSIONAL COLLEGES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Law College	99,420	1,00,000	97,372	98,000
Engineering College	58,073	67,000	62,517	68,000
Teachers' Training Colleges	32,970	32,900	31,244	32,000
GRAND TOTAL—XXVI. A. b.—FEES, GOVERNMENT PROFESSIONAL COLLEGES ..	1,90,463	1,99,900	1,91,133	1,98,000

XXVI. E. d.—EDUCATION—GENERAL—Collection of Payments for Services rendered.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Contribution towards leave salary of officers lent to foreign service	12,134	13,500	9,000	9,500
Other Receipts	371	1,200	713	..
GRAND TOTAL—XXVI. E. d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED..	12,505	14,700	9,713	9,500

XXVI. E. e.—EDUCATION—GENERAL—Miscellaneous.

Examination fees	7,965	8,000	8,113	8,100
Medical inspection fees	1,871	1,700	713	1,800
Miscellaneous—Other items	61,071	61,000	63,890	68,400
GRAND TOTAL—XXVI. E. e.—MISCELLANEOUS ..	70,907	70,700	72,716	78,300

XXVII.—MEDICAL.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXVII. a.	Medical College and School Fees	2,40,392	2,52,000	2,43,582	2,35,000
b.	Hospital Receipts.. ..	1,51,240	1,55,000	1,58,270	1,55,000
c.	Mental Hospital Receipts ..	59,858	60,000	60,186	54,000
d.	Sale of Medicines ..	1,346	1,200	1,095	1,300
e.	Contributions	92,588	64,700	1,01,091	92,000
f.	Income from Endowments ..	38,406	43,000	* 44,000	44,000
g.	Recoveries of Overpayments	15,911	13,000	26,839	22,000
h.	Collections of Payments for services rendered	2,45,871	2,80,800	2,30,963	2,45,000
j.	Miscellaneous	78,236	85,000	68,078	71,400
k.	Receipts in England ..	13	..	13	..
	TOTAL ..	9,23,861	9,54,700	9,34,117	9,19,700
l.	*Deduct*—Refunds	— 11,692	— 9,400	— 9,233	— 9,600
	GRAND TOTAL ..	9,12,169	9,45,300	9,24,884	9,10,100

* Represents the Revised Estimate for 1936–1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXVIII.—PUBLIC HEALTH.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXVIII.		RS.	RS.	RS.	RS.
a.	SALE-PROCEEDS OF SERA AND VACCINES	40,896	35,000	38,429	40,000
b.	CONTRIBUTIONS	18,763	3,000	15,764	17,600
c.	RECOVERIES OF OVERPAYMENTS.	15,015	8,000	34,074	8,300
d.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	1,15,893	1,27,100	1,34,977	1,67,100
e.	MISCELLANEOUS	7,767	10,100	15,670	10,900
f.	RECEIPTS IN ENGLAND ..	39	..	13	..
	TOTAL ..	1,98,373	1,83,200	2,38,927	2,43,900
g.	*Deduct*—REFUNDS ..	— 1,149	— 200	— 866	— 200
	GRAND TOTAL ..	1,97,224	1,83,000	2,38,061	2,43,700

XXVIII. c.—PUBLIC HEALTH—RECOVERIES OF OVERPAYMENTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Bacteriological Laboratories	4,670	3,500	3,324	3,500
Refunds of grants for water-supply and drainage schemes	3,111	2,500	29,421	2,800
Other Public Health Receipts	7,234	2,000	1,329	2,000
GRAND TOTAL—XXVIII. c.—RECOVERIES OF OVERPAYMENTS	15,015	8,000	34,074	8,300

XXVIII. d.—PUBLIC HEALTH—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Bacteriological Laboratories—Contribution towards leave salary of officers on foreign service ..	317	1,000	112	..
Bacteriological Laboratories—Other receipts ..	34,353	30,000	39,833	40,000
Pasteur Institute	5,082	5,100	5,019	37,800
Sanitary Engineering	20,966	36,800	34,099	34,000
Other Public Health Receipts	55,175	54,200	55,914	55,300
GRAND TOTAL—XXVIII. d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	1,15,893	1,27,100	1,34,977	1,67,100

XXVIII. e.—PUBLIC HEALTH—MISCELLANEOUS.

Bacteriological Laboratories	40	100	13	100
Other Public Health Receipts	7,727	10,000	15,657	10,800
GRAND TOTAL—XXVIII. e.—MISCELLANEOUS ..	7,767	10,100	15,670	10,900

XXVIII. g.—PUBLIC HEALTH—Refunds.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Bacteriological Laboratories	— 15	— 100	— 443	— 100
Other Public Health Receipts	— 1,134	— 100	— 423	— 100
GRAND TOTAL—XXVIII. g.—REFUNDS ..	— 1,149	— 200	— 866	— 200

XXIX.—AGRICULTURE.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
XXIX.		RS.	RS.	RS.	RS.
a.	Agricultural Receipts ..	3,92,859	3,33,200	3,63,980	4,02,200
b.	Recoveries of Over-payments	2,588	2,800	5,946	4,000
c.	Collection of Payments for Services rendered.	6,176	5,400	5,260	4,200
	TOTAL ..	4,01,623	3,41,400	3,75,186	4,10,400
d	*Deduct*—Refunds ..	— 624	— 800	— 992	— 1,000
	GRAND TOTAL ..	4,00,999	3,40,600	3,74,194	4,09,400

XXIX. a.—AGRICULTURE—Agricultural Receipts.

Detailed account heads. (1)	Accounts, 1935-1936. (2)	Budget Estimate, 1936-1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937-1938. (5)
	RS.	RS.	RS.	RS.
Agricultural Stations	70,516	75,000	73,274	76,000
Sale of lint and seeds	33,036	34,300	21,222	34,000
Sale of green manure seeds	8,428	8,500	10,152	9,500
Botanical and other public gardens	2,507	2,500	2,006	2,000
Agricultural College and Research Institute ..	28,494	27,500	27,588	29,500
Agricultural schools	978	1,400	1,503	..
Rents of buildings	878	800	1,131	1,200
Miscellaneous	38,176	32,000	41,231	42,000
Transfer from the deposit account of the grants made by the Indian Central Cotton Committee	† 55,475	† 55,600	† 54,200	39,800
Transfer from the deposit account of the grants made by the Imperial Council of Agricultural Research	† 1,54,371	† 95,600	† 1,31,673	1,07,700
Transfer from the deposit account of contributions for cattle improvements.	..	..	..	60,500
GRAND TOTAL—XXIX. a.—AGRICULTURAL RECEIPTS ..	3,92,859	3,33,200	3,63,980	4,02,200

† These amounts were taken in reduction of expenditure up to 1937-1938, but are shown here as receipts for purposes of comparison with the figures for 1937-1938. With effect from this year the transfers from the deposit accounts are taken as revenue instead of as abatement of expenditure.

XXIX. c.—AGRICULTURE—Collection of payments for services rendered.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Agriculture—Contribution towards leave salary of officers lent to foreign service	5,119	5,000	5,125	3,800
Agriculture—Other receipts	1,057	400	135	400
GRAND TOTAL—XXIX. c.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED..	6,176	5,400	5,260	4,200

XXX.—VETERINARY.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXX.		RS.	RS.	RS.	RS.
a.	Veterinary College Fees..	26,034	27,500	29,789	32,200
b.	Other Receipts	32,561	32,600	37,087	36,300
c.	Collection of Payments for Services rendered ..	465	200	105	100
	TOTAL ..	59,060	60,300	66,981	68,600
d.	*Deduct*—Refunds ..	— 495	— 400	— 847	— 800
	GRAND TOTAL ..	58,565	59,900	66,134	67,800

XXX. b.—VETERINARY—Other Receipts.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Rents of buildings	3,438	3,300	3,380	3,300
Recoveries of overpayments	186	200	167	200
Contribution from local bodies	1,160	2,200	2,120	2,200
Sale of used animals in the Serum Institute ..	2,735	2,900	4,689	4,000
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research.	† 8,580	† 8,200	† 12,659	9,800
Other receipts	16,462	15,800	14,072	16,800
GRAND TOTAL—XXX. b.—OTHER RECEIPTS ..	32,561	32,600	37,087	36,300

† These amounts were taken in reduction of expenditure up to 1937–1938, but are shown here as receipts for purposes of comparison with the figures for 1937–1938—see foot-note on the previous page.

XXX. c.—VETERINARY—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Veterinary—Contribution towards leave salary of officers lent to foreign service	130	100	5	..
Veterinary—Other receipts	335	100	100†	100
GRAND TOTAL—XXX c.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	465	200	105	100

XXXI—CO-OPERATIVE CREDIT.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXI.					
a.	AUDIT FEES	65,876	69,100	79,038	75,300
b.	MISCELLANEOUS RECEIPTS ..	2,26,177	2,03,600	2,78,010	3,63,900
	TOTAL ..	2,92,053	2,72,700	3,57,048	4,39,200
c.	*Deduct*—REFUNDS	— 2,575	— 2,400	— 1,389	— 1,200
	GRAND TOTAL ..	2,89,478	2,70,300	3,55,659	4,38,000

XXXI. b.—CO-OPERATIVE CREDIT—MISCELLANEOUS RECEIPTS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Execution fees	1,53,522	1,46,300	1,72,992	1,57,100
Liquidation charges	39,780	33,500	40,097	41,500
Recoveries of overpayments	3,578	1,600	3,046	2,500
Collection of payments for services rendered ..	23,800	19,200	52,185	46,900
Transfer from the deposit account of grants from the Central Government for Co-operative Training and Education	..	..	3,155	54,400
Transfer from the deposit account of grants from the Sugar Excise Fund	..	..	..	57,700
Other receipts	5,497	3,000	6,535	3,800
GRAND TOTAL—XXXI. b.—MISCELLANEOUS RECEIPTS..	2,26,177	2,03,600	2,78,010	3,63,900

† Represents the Revised Estimate for 1936-1937 in respect of which adjustment is anticipated in the March 1937 Final accounts.

XXXII.—INDUSTRIES.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XXXII.		RS.	RS.	RS.	RS.
a.	INDUSTRIES	4,26,326	4,78,900	5,00,440	5,50,500
b.	CINCHONA PLANTATIONS ..	6,51,657	6,07,100	5,91,824	6,54,000
c.	FISHERIES	5,02,700	4,97,500	4,80,318	5,46,600
d.	RECOVERIES OF OVERPAYMENTS ..	632	1,200	1,830	400
e.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	3,636	3,700	3,750	3,700
f.	RECEIPTS IN ENGLAND ..	..	..	13	..
	TOTAL ..	15,84,951	15,88,400	15,78,175	17,55,200
g.	*Deduct*—REFUNDS ..	— 9,420	— 10,700	— 11,989	— 9,600
	GRAND TOTAL ..	15,75,531	15,77,700	15,66,186	17,45,600

XXXII. a.—INDUSTRIES—INDUSTRIES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Pumping and Boring	65,910	68,000	85,896	76,000
Industrial Installations	3,561	3,500	3,153	3,500
Industrial Schools	64,768	66.300	65,591	63,000
School of Arts	5,189	5,400	5,779	5,500
Textile Institute	240	300	629	300
Sericulture	1,552	1,500	3,504	7,500
Kerala Soap Institute	1,74,303	1,80,000	1,82,548	1,77,000
Industrial Engineering Workshops	71,739	73,500	57,709	66,000
Sugarcane Mills	2,246	2,000	1,953	2,000
Printers' ink	..	900	..	2,300
Rents of buildings	58	300	18	300
Transfer from the deposit account of grant for the development of sericultural industry	9,906	14,700	13,137	14,700
Transfer from the deposit account of grant for the development of handloom industry	21,832	59,500	74,260	1,03,100
Transfer from the deposit account of grant for the cottage and small scale woollen industry.	..	..	..	21,700
Other receipts	5,022	3,000	6,263	7,600
GRAND TOTAL—XXXII. a.—INDUSTRIES ..	4,26,326	4,78,900	5,00,440	5,50,500

XXXII. c.—INDUSTRIES—Fisheries.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fish-curing yards	3,52,425	2,87,000	2,80,967	3,30,000
Pearl and Chank fisheries	43,596	1,01,500	89,315	1,03,300
Inland fisheries	77,792	82,000	79,606	79,000
Tanur station	3,390	3,000	4,541	3,500
Aquarium	10,878	8,100	11,306	12,000
Marine Biological section	3,718	4,000	3,279	3,400
Oyster farm	2,512	2,500	2,201	2,500
Nilgiris fisheries	7,284	7,800	8,204	7,300
Rents of buildings	774	700	549	700
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for improving Fishery Industry and developing supply of fish manure	..	..	..	4,000
Miscellaneous	331	900	350	900
GRAND TOTAL—XXXII. c.—FISHERIES ..	5,02,700	4,97,500	4,80,318	5,46,600

XXXII. d. INDUSTRIES—Recoveries of Overpayments.

Industries	210	1,000	1,418	100
Fisheries	183	200	387	200
Cinchona	239	..	25	100
TOTAL—XXXII. d.—RECOVERIES OF OVERPAYMENTS ..	632	1,200	1,830	400

XXXII. g. INDUSTRIES—Refunds.

Cinchona	— 1,296	— 1,000	— 1,185	..
Industries	— 8,068	— 9,200	— 10,704	— 9,100
Fisheries	— 56	— 500	— 100	— 500
TOTAL—XXXII. g.—REFUNDS ..	— 9,420	— 10,700	— 11,989	— 9,600

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXVI.					
a.	EXAMINATION FEES ..	5,56,492	5,71,100	5,66,568	5,53,700
b.	FEES FOR THE INSPECTION OF STEAM-BOILERS	75,354	68,100	65,426	68,000
c.	FEES FOR THE REGISTRATION OF TRADE UNIONS ..	62	100	105	100
d.	ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ..	†	†	†	3,100
e.	MISCELLANEOUS	24,428	56,400	79,643	52,400
f.	RECEIPTS IN ENGLAND ..	8	..	13	..
	TOTAL ..	6,56,344	6,95,700	7,11,755	6,77,300
g.	*Deduct*—REFUNDS ..	— 9,830	— 3,700	— 5,987	— 4,400
	GRAND TOTAL ..	‡ 6,46,514	‡ 6,92,000	‡ 7,05,768	‡ 6,72,900

XXXVI. a.—MISCELLANEOUS DEPARTMENTS—EXAMINATION FEES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Village Officers' Special Tests	21,380	20,600	22,883	23,000
Madras Public Service Commission	86,679	81,000	87,427	88,500
Government Examinations—Board of Examiners.	2,377	2,600	2,233	1,200
Government Examinations—Commissioner ..	4,45,048	4,65,600	4,51,551	4,40,000
Government Examinations—Engine Drivers and Water Works Fitters	1,008	1,300	{ 920 + 1,554* }	1,000
GRAND TOTAL—XXXVI. a.—EXAMINATION FEES ..	5,56,492	5,71,100	5,66,568	5,53,700

XXXVI. e.—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS.

Receipts of the Labour Department	22,648	54,700	73,920	43,900
Birth, Death and Marriage Registration fees ..	481	400	646	500
Fees under Tea Districts Emigrant Labour Act ..	280	300	90	..
Other items	1,019	1,000	4,987	8,000
GRAND TOTAL—XXXVI. e.—MISCELLANEOUS ..	§ 24,428	§ 56,400	§ 79,643	§ 52,400

† Credited to Central Government Accounts.
‡ Excludes receipts on account of motor vehicles ... [text cut off]
Vehicles Taxation Act ... [text cut off]

XXXVI. g.—MISCELLANEOUS DEPARTMENTS—Refunds.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Government Examinations—Commissioner ..	— 2,722	— 1,800	— 2,509	— 2,500
Government Examinations—Engine Drivers and Water Works Fitters	— 235	— 100	— 210	— 200
Steam Boiler Inspection	— 785	— 300	— 195	— 300
Madras Public Service Commission	— 5,804	— 1,200	— 2,790	— 1,100
Village Officers' Special Tests	— 189	— 200	— 227	— 200
Government Examinations—Board of Examiners.	— 95	— 100	— 56	— 100
GRAND TOTAL—XXXVI. g.—REFUNDS ..	* — 9,830	* — 3,700	* — 5,987	* — 4,400

XXXIX.—CIVIL WORKS.

Summary by Minor Heads.

Minor head number. (1)	Minor head. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XXXIX.					
a.	Rents	5,81,194	5,35,000	5,61,096	5,71,000
b.	Recoveries of Expenditure.	77,022	2,90,900	4,21,806	80,000
c.	Transfer from Central Road Fund	2,70,627	30,81,700	8,66,321	20,00,000
d.	Miscellaneous	† 2,48,565	1,94,000	1,89,798	2,19,000
e.	Receipts in England ..	..	..	‡ 119	..
	TOTAL ..	11,77,408	41,01,600	20,39,140	28,70,000
f.	*Deduct*—Refunds	— 7,544	— 12,300	— 7,275	— 3,400
	GRAND TOTAL ..	11,69,864	40,89,300	20,31,865	28,66,600

XXXIX. d. CIVIL WORKS—Miscellaneous.

Mettur Township Administration ..	..	..	86	24,300
Deduct—Transfer to Expenditure side (50. e. E. Civil Works—Establishments)	..	..	..	— 24,300
Miscellaneous	† 2,48,565	1,94,000	1,89,712	2,19,000
GRAND TOTAL—XXXIX. d. MISCELLANEOUS ..	2,48,565	1,94,000	1,89,798	2,19,000

* Excludes refunds relating to motor vehicles and electricity receipts, now shown under the new major heads "XII" and "XIII" respectively.

† Includes Rs. 182 relating to tolls on roads. ‡ Includes minus Rs. [illegible]

XL. RECEIPTS FROM ELECTRIC SCHEMES.

Summary by Minor Heads.

Minor head number. (1)	Sub-major and minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	I. HYDRO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.
	A. PYKARA HYDRO-ELECTRIC SCHEME.				
a.	SALE OF POWER	15,67,361	20,91,000	22,68,581	23,93,000
b.	MISCELLANEOUS REVENUE ..	(a) 54,389	(a) 40,000	74,253	52,100
	TOTAL—GROSS RECEIPTS ..	16,21,750	21,31,000	23,42,834	24,45,100
c.	*Deduct*—REFUNDS	..	— 1,100	..	— 100
d.	*Deduct*—WORKING EXPENSES.	— 7,47,398	— 6,83,900	— 6,67,943	— 7,10,400
	TOTAL—I. A.—NET RECEIPTS ..	8,74,352	14,46,000	16,74,891	17,34,600
	B. METTUR HYDRO-ELECTRIC SCHEME.				
a.	SALE OF POWER	..	..	..	2,65,000
b.	MISCELLANEOUS REVENUE ..	..	..	..	5,000
	TOTAL—GROSS RECEIPTS ..	..	..	..	2,70,000
c.	*Deduct*—WORKING EXPENSES.	..	..	..	— 1,73,200
	TOTAL—I. B.—NET RECEIPTS	..	..	..	96,800
	TOTAL—I. HYDRO-ELECTRIC SCHEMES—NET RECEIPTS ..	8,74,352	14,46,000	16,74,891	18,31,400
	II. THERMO ELECTRIC SCHEMES.				
	A. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.				
a.	SALE OF POWER	50,199	58,000	(d) 78,645	55,000
b.	MISCELLANEOUS REVENUE ..	(b)	(b)	(d) 10,974	2,000
	TOTAL—GROSS RECEIPTS ..	50,199	58,000	(d) 89,619	57,000
	Deduct—WORKING EXPENSES.	(c)	(c)	— 61,644	— 32,300
	TOTAL—II. A.—NET RECEIPTS	50,199	58,000	(d) 27,975	24,700
	B. THENI ELECTRIC SUPPLY SCHEME.				
a.	SALE OF POWER	..	11,000	(e)	22,000
b.	MISCELLANEOUS REVENUE ..	..	100	(e)	2,700
	TOTAL—GROSS RECEIPTS ..	..	11,100	(e)	24,700
c.	*Deduct*—WORKING EXPENSES.	..	(c)	(c)	— 17,400
	TOTAL—II. B.—NET RECEIPTS	..	11,100	(e)	7,300
	TOTAL—II. THERMO ELECTRIC SCHEMES—NET RECEIPTS	50,199	69,100	27,975	32,000
	GRAND TOTAL—NET RECEIPTS ..	9,24,551	15,15,100	17,02,866	18,63,400

(a) includes (b).

(c) is included under I. A. d. abov

XLIII.—TRANSFERS FROM FAMINE RELIEF FUND.

Summary by Minor Heads.

Minor head number. (1)	Minor head. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
XLIII.	TRANSFERS FROM FAMINE RELIEF FUND	18,91,857	1,95,000	..	† 1,93,000
	GRAND TOTAL ..	18,91,857	1,95,000	..	1,93,000

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLIV.		RS.	RS.	RS.	RS.
a.	CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	2,11,945	2,02,500	2,00,705	2,09,200
b.	MISCELLANEOUS	13,701	13,300	772	1,400
c.	RECEIPTS IN ENGLAND ..	..	..	813	..
d.	LOSS OR GAIN BY EXCHANGE..	..	..	— 4	..
	TOTAL ..	2,25,646	2,15,800	2,02,286	2,10,600
	Deduct—REFUNDS	— 14,887	— 1,000	— 1,491	— 2,000
	GRAND TOTAL ..	2,10,759	2,14,800	2,00,795	2,08,600

XLIV. a.—RECEIPTS IN AID OF SUPERANNUATION—

CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.

— (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Contribution of officers lent to Foreign Service ..	58,182	44,700	74,643	60,900
Contribution on account of officers under 802, Civil Service Regulations.	69,526	62,000	58,326	52,800
Other contributions	84,161	95,200	66,172	94,900
Interest on arrears of pensionary contribution ..	26	100	27	100
Refunds of Gratuity, Pension and Bonus ..	50	500	1,537	500
TOTAL—XLIV-a. ..	2,11,945	2,02,500	2,00,705	2,09,200

† For expenditure on relief of serious famine, floods, etc. (Rs. 1 lakh) and on the Thippayapalem irrigation project inclusive of establishment and tools and plant charges (Rs. ·93 lakh).

XLV.—STATIONERY AND PRINTING.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLV.		RS.	RS.	RS.	RS.
a.	STATIONERY RECEIPTS ..	29,884	38,000	31,785	25,000
b.	SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS.	82,597	79,000	94,416	80,000
c.	OTHER PRESS RECEIPTS ..	3,06,941	3,00,800	2,35,609	2,84,700
d.	RECEIPTS IN ENGLAND ..	381	600	746	600
e.	LOSS OR GAIN BY EXCHANGE.	— 2	..	— 3	..
	TOTAL ..	4,19,801	4,18,400	3,62,553	3,90,300
	Deduct—REFUNDS ..	— 1,587	— 1,000	— 1,493	— 1,500
	GRAND TOTAL ..	4,18,214	4,17,400	3,61,060	3,88,800

XLV. b.—STATIONERY AND PRINTING—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Secretariat Presses	* 82,597	79,000	94,416	80,000
GRAND TOTAL—XLV. b.—SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS	82,597	79,000	94,416	80,000

XLV. c.—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS.

i. PRINTING WORK DONE FOR OTHER GOVERNMENTS.				
Printing work done for Postal and Telegraph Department	11,794	11,000	12,359	11,200
Printing work done for other Central Departments.	13,522	14,000	7,466	14,000
ii. OTHER RECEIPTS.				
Secretariat Presses	† 2,81,625	2,75,800	2,15,784	2,59,500
GRAND TOTAL—XLV. c.—OTHER PRESS RECEIPTS ..	3,06,941	3,00,800	2,35,609	2,84,700

* Includes Rs. 105 on account of Collectorate Press, Chatrapur, since transferred to the Orissa Province.
† Includes Rs. 627 on account of Collectorate Press, Chatrapur, since transferred to the Orissa Province.

XLVI.—MISCELLANEOUS.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
XLVI.		RS.	RS.	RS.	RS.
a.	UNCLAIMED DEPOSITS ..	3,40,312	4,22,000	22,615 + 3,33,600*	3,56,000
b.	TREASURE TROVE	782	2,000	859	800
c.	SALE OF OLD STORES AND MATERIALS	5,399	3,600	3,397	3,600
d.	SALES OF LAND AND HOUSES.	2,090	1,900	3,827	2,100
e.	FEES FOR GOVERNMENT AUDIT.	45,438	52,500	77,880	57,000
f.	CONTRIBUTIONS	34,556	29,700	25,151	32,000
g.	RENTS	9,939	3,600	2,970	3,600
h.	OTHER FEES, FINES AND FORFEITURES	3,65,812	3,56,000	3,56,143	3,57,500
j.	RECOVERIES OF OVERPAYMENTS.	34,141	31,600	16,948	31,000
k.	COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..	1,26,930	1,16,700	2,23,209	† 1,98,300
l.	MISCELLANEOUS	4,29,888	6,10,600	8,21,974	8,96,800
m.	RECEIPTS IN ENGLAND ..	1,137	..	40	..
n.	LOSS OR GAIN BY EXCHANGE..	— 6	..	..	..
	TOTAL ..	13,96,418	16,30,200	18,88,613	19,38,700
	Deduct—REFUNDS ..	— 1,70,010	— 2,38,300	— 2,31,507	— 2,32,000
	GRAND TOTAL ..	12,26,408	13,91,900	16,57,106	17,06,700

XLVI. h.—MISCELLANEOUS—OTHER FEES, FINES AND FORFEITURES.

Detailed account heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Fees for stamping weights and measures ..	34,400	33,000	35,083	35,000
Pound Fund Receipts	3,27,438	3,20,000	3,17,095	3,20,000
Other items	3,974	3,000	3,965	2,500
GRAND TOTAL—XLVI. h.—OTHER FEES, FINES AND FORFEITURES	3,65,812	3,56,000	3,56,143	3,57,500

XLVI. l.—MISCELLANEOUS—MISCELLANEOUS.

	RS.	RS.	RS.	RS.
Sale-proceeds of weights and measures	492	500	430	500
Sale of skins, etc., of wild animals destroyed ..	1,187	500	591	600
Transfer from the deposit account of grants from the Central Government for rural reconstruction other than co-operative training and education..	3,29,094 + 3,280(a)	4,75,000	6,58,080 + 23,720(a)	7,82,200
Other receipts	95,835	1,34,600	‡ 1,39,153	1,13,500
GRAND TOTAL—XLVI. l.—MISCELLANEOUS	4,29,888	6,10,600	8,21,974	8,96,800

* Represents the anticipated adjustment of lapsed deposits in the March 1937 Final accounts.
† Includes Rs. 13,800 recoverable from the Bengal Government on account of maintenance of their prisoners in Madras Jails.
(a) Relates to the Orissa Province.
‡ Includes Rs. 4,567 being fees for inclusion of names in the Electoral Roll

FAMINE

RECEIPTS.

Major and minor heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
A. FAMINE RELIEF FUND.				
a. TRANSFERS FROM THE REVENUE ACCOUNT	..	..	17,00,000	4,500
b. INTEREST RECEIPTS	1,28,915	97,900	1,18,995	2,19,700
c. RECOVERIES OF FAMINE EXPENDITURE ..	58,656	10,000	7,501	..
B. INVESTMENT ACCOUNT.				
(i) SALE OF SECURITIES	..	..	..	..
(ii) GAIN ON REALIZATION OF SECURITIES ..	..	..	..	..
Total—Receipts ..	1,87,571	1,07,900	18,26,496	2,24,200
Opening balance—Cash	61,52,628	43,94,828	44,48,342	1,36,945
GRAND TOTAL ..	63,40,199	45,02,728	62,74,838	3,61,145

RELIEF FUND.

Major and minor heads. (6)	Accounts, 1935-1936. (7)	Budget Estimate, 1936-1937. (8)	Preliminary Accounts, 1936-1937. (9)	Budget Estimate, 1937-1938. (10)
DISBURSEMENTS.				
	RS.	RS.	RS.	RS.
A. FAMINE RELIEF FUND.				
a. Transfers to the Revenue Account—				
i. For Expenditure on Relief of serious famine and of distress due to serious Famine, Floods, etc.	17,66,642	1,00,000	..	1,00,000
ii. For Expenditure under Proviso to section 5 of Act XVI of 1936 on Protective Irrigation Works.	1,25,215	95,000	..	93,000
B. INVESTMENT ACCOUNT.				
i. Purchase of Securities	..	..	60,93,197	1,66,500
ii. Payment of Advance interest on Securities Purchased	..	..	44,696	1,100
iii. Loss on realization of Securities.	..	..	..	..
Total—Disbursements ..	18,91,857	1,95,000	61,37,893	3,60,600
Closing balance—Cash	44,48,342	43,07,728	1,36,945	545
GRAND TOTAL ..	63,40,199	45,02,728	62,74,838	3,61,145
Market value of Securities on the last day of the Financial year			58,58,616	60,24,065

STATEMENT SHOWING THE DEMAND, COLLECTION AND BALANCE UNDER "VII. a. LAND REVENUE—ORDINARY REVENUE—INCLUSIVE OF CESSES."

Particulars. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4) †	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
Balance outstanding at the beginning of the official year ..	84,76,000	42,06,000	33,93,000	49,26,000
Gross Land Revenue demand of the corresponding fasli *year.*				
I. Assessment on holding—				
Dry	2,32,68,000	2,31,11,000	2,30,72,000	2,30,72,000
Wet	3,55,43,000	3,48,80,000	3,50,53,000	3,50,66,000
Garden lands in South Kanara and Malabar	22,83,000	22,83,000	22,83,000	22,83,000
Total ..	6,10,94,000	6,02,74,000	6,04,08,000	6,04,21,000
II. Second-crop assessment .. .. .. } III. Water-rate on dry lands .. .. .. }	36,51,000	38,48,000	34,59,000	37,02,000
IV. Miscellaneous—				
(i) Jodi and quit-rent on minor inams .. .. } (ii) Water-rate charged on minor inams .. }	51,92,000	47,15,000	47,05,000	47,21,000
(iii) Water-rate on whole inam and zamindari villages	31,81,000	27,42,000	27,76,000	28,22,000
(iv) Revenue from lands cultivated but not included in the jamabandi	5,39,000	5,48,000	5,35,000	5,41,000
(v) Revenue from cultivation of poramboke lands.	4,48,000	4,41,000	4,17,000	4,21,000
(vi) Tree revenue	3,55,000	3,39,000	3,60,000	3,62,000
(vii) Commission on private estates under Government management	14,000	42,000	84,000	91,000
(viii) Charge for water on dry lands irrigated without permission	3,93,000	3,46,000	3,85,000	3,72,000
(ix) Rent on islands situated in rivers	3,89,000	3,71,000	3,76,000	3,77,000
(x) Revenue from Proprietary Estates Village Service	5,60,000	5,55,000	5,33,000	5,33,000
(xi) Other items	5,01,000	4,78,000	4,89,000	4,70,000
Total, Item IV ..	1,15,72,000	1,05,77,000	1,06,60,000	1,07,10,000
IV-A Cesses in other than Permanently-settled Estates and Shrotriyams	88,06,000	87,93,000	87,78,000	87,85,000
V. (*a*) Peshkash on Permanently-settled Estates ..	49,93,000	47,38,000	46,79,000	46,79,000
(*b*) Shrotriyam Jodi	7,55,000	7,30,000	7,33,000	7,33,000
(*c*) Cesses in Permanently-settled Estates and Shrotriyams	31,94,000	28,25,000	28,17,000	27,99,000
VI. Total, Gross Land Revenue Demand (Items I to V).	9,40,65,000	9,17,85,000	9,15,34,000	9,18,29,000
VII. *Deduct*—Remissions—				
(i) Season remissions	9,75,000	11,50,000	15,02,000	12,00,000
(ii) Increment remissions (allowed on gradual introduction of new settlement rates) ..	3,30,000	2,20,000	1,75,000	37,000
(iii) Other fixed remissions	1,10,000	1,00,000	1,03,000	1,03,000
(iv) Beriz deductions	..	..	..	..
Total, Remissions ..	14,15,000	14,70,000	17,80,000	13,40,000
VIII. Net Land Revenue demand of the fasli year ..	9,26,50,000	9,03,15,000	8,97,54,000	9,04,89,000
Variations between the fasli and the official year's demand	— 18,54,000	— 2,12,000	17,83,000	— 1,91,000
IX. Net demand for the official year	9,07,96,000	9,01,03,000	9,15,37,000	9,02,98,000
Adjustment to the opening balance	— 26,000	..	..	..
X. Total demand, including the opening balance ..	9,92,46,000	9,43,09,000	9,49,30,000	9,52,24,000
XI. Actual or estimated collections including cesses ..	**8,61,09,000**	**8,58,55,500**	**8,31,93,000**	**8,49,95,000**
XI-A. Deduct—Payments to local boards of land and other cesses collected on their behalf ..	**1,16,66,000**	**1,15,68,000**	**1,15,95,000**	**1,13,61,000**
XI-B. Net Collections—Land Revenue—Ordinary Revenue (item XI minus item XI-A) ..	**7,44,43,000**	**7,42,87,500**	**7,15,98,000**	**7,36,34,000**
XII. Adjustment to item XI—				
(*a*) *Deduct*—Advance collections made or expected to be made in the year on account of kists falling due in the next official year	— 23,37,000	— 15,53,000	— 6,17,000	— 18,11,000
(*b*) *Add*—Advance collections of previous year adjusted towards the demand of the year	20,32,000	17,87,000	13,82,000	12,54,000
(*c*) *Add*—Irrecoverable arrears written off	1,00,57,000	12,03,000	60,24,400	71,54,000
(*d*) Other adjustments	— 24,000	28,000	22,000	21,000
Total, Adjustments ..	97,28,000	14,65,000	68,11,000	66,18,000
XIII. Total amount collected, adjusted or written off out of the demand	9,58,37,000	8,73,20,500	9,00,04,000	9,16,13,000
XIV. Percentage of Item XIII to Item X	96·57	92·58	94·81	96·21
XV. Balance outstanding at the end of the year (Item X *minus* Item XIII)	34,09,000	69,88,500	49,26,000	36,11,000

† Figures under items I—VIII represent the Revised Estimate figures as preliminary accounts are not available. Figures against item XII are provisional.

…and, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accounts (*In thousands of rupees*). VII. (*a*) Land Revenue—Ordinary Revenue.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct*—Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections (ordinary revenue). (14)	Adjustments. (15)	Total amount collected adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Ganjam	1,24	25,02	9	14	23	24,79	— 16	24,63	..	25,87	22,74	6,44	16,30	1,73	24,47	..	1,40
Vizagapatam	91	27,59	43	7	50	27,09	13	27,22	..	28,13	26,22	7,66	18,56	1,60	27,82	..	31
East Godavari ..	4,91	62,85	21	..	21	62,64	— 63	62,01	..	66,92	58,13	8,36	49,77	7,29	65,42	..	1,50
West Godavari ..	3,43	51,55	47	5	52	51,03	46	51,49	..	54,92	47,23	6,57	40,66	7,67	54,90	..	2
Kistna	4,61	48,27	24	4	28	47,99	— 50	47,49	— 2	52,08	43,74	6,87	36,87	6,85	50,59	..	1,49
Guntur	6,01	67,31	30	4	34	66,97	— 1,71	65,26	..	71,27	64,59	7,58	57,01	4,39	68,98	..	2,29
Nellore	2,01	35,81	1,55	5	1,60	34,21	13	34,34	..	36,35	30,56	4,60	25,96	5,11	35,67	..	68
Cuddapah	2,45	19,63	31	6	37	19,26	— 37	18,89	— 24	21,10	17,66	2,19	15,47	1,82	19,48	..	1,62
Anantapur	2,13	19,04	96	1	97	18,07	— 3,82	14,25	..	16,38	15,07	2,14	12,93	63	15,70	..	68
Bellary	5,25	24,21	31	2	33	23,88	— 57	23,31	..	28,56	24,92	2,65	22,27	1,98	26,90	..	1,66
Kurnool	2,41	23,88	18	..	18	23,70	— 1,20	22,50	..	24,91	23,36	3,02	20,34	85	24,21	..	70
Madras	12	1,42	..	..	..	1,42	2	1,44	..	1,56	3,46	..	3,46	— 2,07	1,39	..	17
Chingleput	2,70	28,15	12	14	26	27,89	— 68	27,21	..	29,91	25,65	3,46	22,19	3,42	29,07	..	84
Chittoor	1,64	17,16	65	11	76	16,40	55	16,95	..	18,59	15,05	2,82	12,23	2,39	17,44	..	1,15
North Arcot	4,79	39,54	22	9	31	39,23	— 2,32	36,91	..	41,70	35,72	4,88	30,84	4,65	40,37	..	1,33
South Arcot	8,08	59,30	4	3	7	59,23	2,16	61,39	..	69,47	57,22	6,13	51,09	9,05	66,27	..	3,20
Tanjore	12,45	1,03,09	35	23	58	1,02,51	— 6,15	96,36	..	1,08,81	88,44	10,37	78,07	18,59	1,07,03	..	1,78
Trichinopoly	3,57	38,88	13	10	23	38,65	— 85	37,80	..	41,37	36,44	4,52	31,92	4,36	40,80	..	57
Madura	2,17	37,42	87	3	90	36,52	— 23	36,29	..	38,46	33,21	4,12	29,09	3,16	36,37	..	2,09
Ramnad	4,14	18,49	40	1	41	18,08	— 1	18,07	..	22,21	16,82	2,32	14,50	29	17,11	..	5,10
Tinnevelly	86	35,21	74	8	82	34,39	— 2,06	32,33	..	33,19	30,87	4,06	26,81	1,86	32,73	..	46
Coimbatore	4	37,77	25	1	26	37,51	— 68	36,83	..	36,87	35,77	3,85	31,92	1,09	36,86	..	1
The Nilgiris	13	1,92	..	2	2	1,90	..	1,90	..	2,03	1,78	20	1,58	22	2,00	..	3
Salem	76	34,16	91	94	1,85	32,31	14	32,45	..	33,21	31,80	3,78	28,02	1,03	32,83	..	38
South Kanara ..	1,27	32,40	..	1,68	1,68	30,72	— 22	30,50	..	31,77	29,83	2,93	26,90	96	30,79	..	98
Malabar	6,68	50,58	2	45	47	50,11	3	50,14	..	56,82	44,81	5,14	39,67	8,36	53,17	..	3,65
Total ..	84,76	9,40,65	9,75	4,40	14,15	9,26,50	— 18,54	9,07,96	— 26	9,92,46	8,61,09	1,16,66	7,44,43	97,28	9,58,37	96·57	34,09

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary accounts (*In thousands of rupees*). VII. (*a*) Land Revenue—Ordinary Revenue

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to opening balance on account of past year's transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct*—Payments to local boards of land and other cesses collected on their behalf.	Net collections (Ordinary revenue).	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam	1,55	34,82	21	8	29	34,53	10	34,63	..	36,18	33,29	7,81	25,48	2,00	35,29	..	89
East Godavari ..	1,50	61,80	35	..	35	61,45	1,50	62,95	..	64,45	58,01	8,67	49,34	4,51	62,52	..	1,93
West Godavari ..	2	51,57	48	5	53	51,04	..	51,04	..	51,06	46,11	7,19	38,92	4,92	51,03	..	3
Kistna	1,49	48,27	63	4	67	47,60	75	48,35	..	49,84	44,23	6,60	37,63	4,37	48,60	..	1,24
Guntur	2,29	67,54	3,25	4	3,29	64,25	56	64,81	..	67,10	58,88	7,53	51,35	— 1,10	57,78	..	9,32
Nellore	68	35,82	39	5	44	35,38	— 2	35,36	..	36,04	30,78	4,39	26,39	4,58	35,36	..	68
Cuddapah	1,62	19,38	90	6	96	18,42	7	18,49	..	20,11	18,56	2,25	16,31	48	19,04	..	1,07
Anantapur	68	18,68	1,38	1	1,39	17,29	48	17,77	..	18,45	16,09	2,10	13,99	1,64	17,73	..	72
Bellary	1,66	24,35	27	2	29	24,06	1,42	25,48	..	27,14	19,38	2,81	16,57	3,30	22,68	..	4,46
Kurnool	70	24,05	23	..	23	23,82	1,23	25,05	..	25,75	22,33	2,76	19,57	2,55	24,88	..	87
Madras	17	1,62	..	..	..	1,62	2	1,64	..	1,81	2,99	..	2,99	— 1,48	1,51	..	30
Chingleput	84	28,02	10	15	25	27,77	68	28,45	..	29,29	24,56	3,50	21,06	3,55	28,11	..	1,18
Chittoor	1,15	16,88	1,11	8	1,19	15,69	..	15,69	..	16,84	14,67	3,32	11,35	55	15,22	..	1,62
North Arcot	1,33	38,24	2,05	10	2,15	36,09	1,18	37,27	..	38,60	34,49	4,52	29,97	48	3,547	..	3,13
South Arcot	3,20	59,38	1	3	4	59,34	1,17	60,51	..	63,71	56,23	6,25	49,98	5,58	61,81	..	1,90
Tanjore	1,78	96,07	36	21	57	95,50	7,83	1,03,33	..	1,05,11	85,24	9,77	75,47	10,72	95,96	..	9,15
Trichinopoly	57	38,55	14	8	22	38,33	1,52	39,85	..	40,42	34,61	4,47	30,14	5,11	39,72	..	70
Madura	2,09	37,58	97	3	1,00	36,58	39	36,97	..	39,06	34,44	4,32	30,12	2,98	37,42	..	1,64
Ramnad	5,10	19,01	30	1	31	18,70	1	18,71	..	23,81	20,47	6,54	13,93	— 39	20,08	..	3,73
Tinnevelly . ..	46	36,36	80	8	88	35,48	— 92	34,56	..	35,02	33,03	4,35	28,68	1,90	34,93	..	9
Coimbatore	1	38,15	15	3	18	37,97	..	37,97	..	37,98	35,77	4,09	31,68	2,20	37,97	..	1
The Nilgiris	3	1,92	..	2	2	1,90	4	1,94	..	1,97	1,79	19	1,60	9	1,88	..	9
Salem	38	34,13	93	36	1,29	32,84	— 14	32,70	..	33,08	31,64	3,91	27,73	91	32,55	..	53
South Kanara ..	98	32,48	..	84	84	31,64	— 4	31,60	..	32,58	29,03	3,31	25,72	2,44	31,47	..	1,11
Malabar	3,65	50,67	1	41	42	50,25	..	50,25	..	53,90	45,31	5,30	40,01	5,72	51,03	..	2,87
Total ..	33,93	9,15,34	15,02	2,78	17,80	8,97,54	17 83	9,15,37	..	9,49,30	8,31,93	1,15,95	7,15,98	68,11	9,00,04	94,81	49,26

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). VII (*a*) Land Revenue—Ordinary Revenue.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections (Ordinary revenue). (14)	Adjustments. (15)	Total amount collected adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Vizagapatam	89	34,87	25	7	32	34,55	..	34,55	..	35,44	32,79	7,62	25,17	1,71	34,50	..	94
East Godavari ..	1,93	61,80	10	..	10	61,70	..	61,70	..	63,63	55,90	8,50	47,40	6,09	61,99	..	1,64
West Godavari ..	3	51,79	30	5	35	51,44	..	51,44	..	51,47	45,48	6,54	38,94	5,94	51,42	..	5
Kistna	1,24	48,27	38	4	42	47,85	..	47,85	..	49,09	42,25	6,90	35,35	5,63	47,88	..	1,21
Guntur	9,32	67,58	33	4	37	67,21	1,30	68,51	..	77,83	75,25	7,80	67,45	— 63	74,62	..	3,21
Nellore	68	36,33	1,50	5	1,55	34,78	— 14	34,64	..	35,32	30,74	5,20	25,54	3,64	34,38	..	94
Cuddapah	1,07	19,61	90	6	96	18,65	— 6	18,59	..	19,66	18,18	2,20	15,98	70	18,88	..	78
Anantapur	72	18,94	1,15	1	1,16	17,78	— 8	17,70	..	18,42	17,31	2,10	15,21	70	18,01	..	41
Bellary	4,46	24,35	72	2	74	23,61	— 46	23,15	..	27,61	23,27	2,65	20,62	49	23,76	..	3,85
Kurnool	87	24,05	23	..	23	23,82	..	23,82	..	24,69	23,92	2,80	21,12	34	24,26	..	43
Madras	30	1,55	..	..	..	1,55	..	1,55	..	1,85	1,65	..	1,65	..	1,65	..	20
Chingleput	1,18	28,02	10	15	25	27,77	— 68	27,09	..	28,27	27,03	3,50	23,53	30	27,33	..	94
Chittoor	1,62	16,90	1,52	8	1,60	15,30	— 1	15,29	..	16,91	14,92	3,06	11,86	56	15,48	..	1,43
North Arcot	3,13	39,10	1,00	10	1,10	38,00	— 96	37,04	..	40,17	35,29	4,29	31,00	2,11	37,40	..	2,77
South Arcot	1,90	59,38	1	3	4	59,34	..	59,34	..	61,24	54,26	6,35	47,91	5,55	59,81	..	1,43
Tanjore	9,15	97,01	36	19	55	96,46	— 24	96,22	..	1,05,37	82,96	9,14	73,82	13,63	96,59	..	8,78
Trichinopoly	70	38,55	14	7	21	38,34	..	38,34	..	39,04	34,93	4,48	30,45	3,51	38,44	..	60
Madura	1,64	37,66	98	3	1,01	36,65	..	36,65	..	38,29	35,80	4,30	31,50	1,87	37,67	..	62
Ramnad	3,73	19,10	20	1	21	18,89	— 1	18,88	..	22,61	19,12	5,70	13,42	17	19,29	..	3,32
Tinnevelly	9	35,87	80	8	88	34,99	..	34,99	..	35,08	33,41	4,27	29,14	1,57	34,98	..	10
Coimbatore	1	38,23	11	3	14	38,09	..	38,09	..	38,10	37,40	4,00	33,40	67	38,07	..	3
The Nilgiris	9	1,92	..	2	2	1,90	..	1,90	..	1,99	1,98	19	1,79	— 4	1,94	..	5
Salem	53	34,16	91	7	98	33,18	— 9	33,09	..	33,62	32,46	3,78	28,68	66	33,12	..	50
South Kanara ..	1,11	32,58	..	2	2	32,56	— 46	32,10	..	33,21	30,17	3,07	27,10	1,95	32,12	..	1,09
Malabar	2,87	50,67	1	18	19	50,48	— 2	50,46	..	53,33	43,48	5,17	38,31	9,06	52,54	..	79
Total ..	**49,26**	**9,18,29**	**12,00**	**1,40**	**13,40**	**9,04,89**	**— 1,91**	**9,02,98**	..	**9,52,24**	**8,49,95**	**1,13,61**	**7,36,34**	**66,18**	**9,16,13**	**96,21**	**36,11**

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accounts (*In thousands of rupees*). Peshkash.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions.			Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
			Season remissions.	Other remissions.	Total remissions.												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Ganjam	10	4,30	..	..	..	4,30	..	4,30	..	4,40	3,82	..	3,82	..	3,82	..	58
Vizagapatam	..	9,48	..	..	..	9,48	..	9,48	..	9,48	9,59	..	9,59	— 15	9,44	..	4
East Godavari ..	28	5,58	..	..	..	5,58	— 13	5,45	..	5,73	5,38	..	5,38	..	5,38	..	35
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	1,98	..	1,98	4	2,02	..	..
Kistna	..	2,56	..	..	..	2,56	..	2,56	..	2,56	2,57	..	2,57	— 2	2,55	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,99	..	1,99	— 1,54	45	..	..
Nellore	4	4,07	..	..	..	4,07	..	4,07	..	4,11	2,53	..	2,53	1,53	4,06	..	5
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1,43	..	1,43	— 1,43	..	..	..
Chingleput	2	1,54	..	..	..	1,54	..	1,54	..	1,56	1,03	..	1,03	52	1,55	..	1
Chittoor	31	3,52	..	..	..	3,52	..	3,52	..	3,83	2,67	..	2,67	88	3,55	..	28
North Arcot	5	62	..	..	..	62	..	62	..	67	59	..	59	6	65	..	2
South Arcot	2	9	..	..	..	9	— 1	8	..	10	8	..	8	..	8	..	2
Tanjore	5	35	..	..	..	35	..	35	..	40	30	..	30	7	37	..	3
Trichinopoly	..	58	..	..	..	58	..	58	..	58	59	..	59	— 1	58	..	..
Madura	5	1,72	..	..	..	1,72	..	1,72	..	1,77	1,69	..	1,69	— 1	1,68	..	9
Ramnad	2,33	6,52	..	..	..	6,52	..	6,52	..	8,85	5,83	..	5,83	— 28	5,55	..	3,30
Tinnevelly	..	2,37	..	..	..	2,37	..	2,37	..	2,37	2,29	..	2,29	7	2,36	..	1
Coimbatore	..	25	..	..	..	25	..	25	..	25	28	..	28	— 3	25	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	3,91	..	..	..	3,91	..	3,91	..	3,95	3,94	..	3,94	..	3,94	..	1
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	3,29	49,93	..	..	..	49,93	— 14	49,79	..	53,08	48,58	..	48,58	— 30	48,28	..	4,80

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary accounts (*In thousands of rupees*). Poshkash.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam	55	10,65	..	..	..	10,65	..	10,65	..	1,120	10,91	..	10,91	8	10,99	..	21
East Godavari ..	35	5,58	..	..	..	5,58	+ 1	5,59	..	5,94	5,52	..	5,52	5	5,57	..	37
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	2,09	..	2,09	— 7	2,02	..	..
Kistna	1	2,56	..	..	..	2,56	..	2,56	..	2,57	2,58	..	2,58	— 2	2,56	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,86	..	1,86	— 141	45	..	..
Nellore	5	4,07	..	..	..	4,07	..	4,07	..	4,12	2,54	..	2,54	+ 142	3,96	..	16
Cuddapah	..	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1,07	..	1,07	— 107	..	..	..
Chingleput	1	1,54	..	..	..	1,54	..	1,54	..	1,55	1,01	..	1,01	+ 53	1,54	..	1
Chittoor	28	3,52	..	..	..	3,52	..	3,52	..	3,80	2,94	..	2,94	+ 56	3,50	..	30
North Arcot ..	2	62	..	..	..	62	..	62	..	64	62	..	62	..	62	..	2
South Arcot	2	9	..	..	..	9	..	9	..	11	11	..	11	..	11	..	..
Tanjore	3	35	..	..	..	35	..	35	..	38	29	..	29	4	33	..	5
Trichinopoly	..	58	..	..	..	58	..	58	..	58	58	..	58	..	58	..	..
Madura	9	1,72	..	..	..	1,72	..	1,72	..	1,81	1,82	..	1,82	— 8	1,74	..	7
Ramnad	3,30	6,52	..	..	..	6,52	..	6,52	..	9,82	7,57	..	7,57	— 17	7,40	..	242
Tinnevelly	1	2,37	..	..	..	2,37	..	2,37	..	2,38	2,43	..	2,43	— 5	2,38	..	..
Coimbatore	..	25	..	..	..	25	..	25	..	25	28	..	28	— 3	25	..	..
The Nilgiris	..	..	..	..	..	..	..	.	..	..	..	..	..	..	..	..	..
Salem	1	3,90	..	..	..	3,90	..	3,90	..	3,91	3,87	..	3,87	..	3,87	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,73	46,79	..	..	..	46,79	+ 1	46,80	..	51,53	48,09	..	48,09	— 22	47,87	..	3,66

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). Peshkash.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Vizagapatam ..	21	10,65	..	..	..	10,65	..	1,065	..	10,86	11,42	..	11,42	— 76	10,66	..	20
East Godavari ..	37	5,58	..	..	..	5,58	+ 1	5,59	..	5,96	5,31	..	5,31	..	5,31	..	65
West Godavari ..	..	2,02	..	..	..	2,02	..	2,02	..	2,02	1,97	..	1,97	..	1,97	..	5
Kistna	1	2,56	..	..	..	2,56	..	2,56	..	2,57	2,56	..	2,56	..	2,56	..	1
Guntur	..	45	..	..	..	45	..	45	..	45	1,99	..	1,99	—1,54	45	..	..
Nellore	16	4,07	..	..	..	4,07	..	4,07	..	4,23	2,69	..	2,69	1,40	4,09	..	14
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	1	1,54	..	..	..	1,54	..	1,54	..	1,55	1,52	..	1,52	2	1,54	..	1
Chittoor	30	3,52	..	..	..	3,52	..	3,52	..	3,82	3,65	..	3,65	..	3,65	..	17
North Arcot	2	62	..	..	..	62	..	62	..	64	62	..	62	..	62	..	2
South Arcot	..	9	..	..	..	9	..	9	..	9	10	..	10	— 1	9	..	..
Tanjore	5	35	..	..	..	35	..	35	..	40	31	..	31	..	31	..	9
Trichinopoly ..	..	58	..	..	..	58	..	58	..	58	58	..	58	..	58	..	..
Madura	7	1,72	..	..	..	1,72	..	1,72	..	1,79	1,71	..	1,71	..	1,71	..	8
Ramnad	2,42	6,52	..	..	..	6,52	..	6,52	..	8,94	7,69	..	7,69	—1,00	6,69	..	2,25
Tinnevelly	..	2,37	..	..	..	2,37	..	2,37	..	2,37	2,29	..	2,29	4	2,33	..	4
Coimbatore	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	3,90	..	..	..	3,90	..	3.90	..	3,94	3,89	..	3,89	..	3,89	..	5
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	3,66	46,79	..	..	..	46,79	+ 1	46,80	..	50,46	48,55	..	48,55	— 1,85	46,70	..	3,76

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1935–1936.

Accounts (*In thousands of rupees*). Shrotriyam Jodi.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Ganjam	1	46	..	..	..	46	..	46	..	47	46	..	46	— 1	45	..	2
Vizagapatam ..	..	55	..	..	..	55	..	55	..	55	53	..	53	..	53	..	2
East Godavari ..	..	30	..	..	..	30	..	30	— 1	29	29	..	29	..	29	..	..
West Godavari ..	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	1	28	..	..	..	28	..	28	..	29	27	..	27	..	27	..	2
Nellore	2	72	..	..	..	72	..	72	..	74	71	..	71	1	72	..	2
Cuddapah	3	35	..	..	..	35	..	35	..	38	35	..	35	..	35	..	3
Anantapur	3	15	..	..	..	15	..	15	+ 2	20	19	..	19	..	19	..	1
Bellary	2	12	..	..	..	12	..	12	..	14	13	..	13	..	13	..	1
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	3	68	..	..	..	68	..	68	..	71	67	..	67	..	67	..	4
Chittoor	1	16	..	..	..	16	..	16	..	17	16	..	16	1	17	..	..
North Arcot	2	13	..	..	..	13	..	13	..	15	18	..	18	— 5	13	..	2
South Arcot	2	22	..	..	..	22	— 1	21	..	23	21	..	21	..	21	..	2
Tanjore	5	1,23	..	..	..	1,23	..	1,23	..	1,28	1,24	..	1,24	..	1,24	..	4
Trichinopoly ..	1	11	..	..	..	11	..	11	..	12	11	..	11	..	11	..	1
Madura	..	10	..	..	..	10	..	10	..	10	14	..	14	— 5	9	..	1
Ramnad	3	57	..	..	..	57	..	57		60	54	..	54	2	56	..	4
Tinnevelly	1	50	..	..	..	50	..	50	..	51	50	..	50	..	50	..	1
Coimbatore	..	3	..	..	..	3	..	3	..	3	..	..	..	3	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	2	41	..	..	..	41	..	41	..	43	40	..	40	..	40	..	3
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	33	7,55	..	..	..	7,55	— 1	7,54	+ 1	7,88	7,56	..	7,56	— 4	7,52	..	36

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1936–1937.

Preliminary Accounts (*In thousands of rupees*). Shrotriyam Jodi.

Districts.	Opening balance.	Gross demand for the fasli year.	*Deduct*—Remissions. Season remissions.	Other remissions.	Total remissions.	Net demand for the fasli year.	Variation between the fasli and official year's demands.	Net demand for the official year.	Adjustments, if any, to the opening balance on account of past years' transactions.	Total demand for the official year including the opening balance.	Actual or estimated collections including cesses.	*Deduct* Payments to local boards of land and other cesses collected on their behalf.	Net collections.	Adjustments.	Total amount collected, adjusted or written off.	Percentage of collections to demand.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Vizagapatam ..	4	80	..	..	..	80	..	80	..	84	84	..	84	— 1	83	..	1
East Godavari ..	..	30	..	..	..	30	..	30	..	30	30	..	30	— 2	28	..	2
West Godavari ..	..	25	..	..	..	25	..	25	..	25	25	..	25	..	25	..	..
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	2	28	..	..	..	28	..	28	..	30	27	..	27	..	28	..	3
Nellore	2	72	..	..	..	72	..	72	..	74	71	..	71	+ 1	72	..	2
Cuddapah	3	35	..	..	..	35	..	35	..	38	35	..	35	+ 1	36	..	2
Anantapur	1	15	..	..	..	15	..	15	..	16	17	..	17	— 2	15	..	1
Bellary	1	12	..	..	..	12	..	12	..	13	10	..	10	1	11	..	2
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	1	..	1	— 1	..	..	..
Chingleput	4	68	..	..	..	68	..	68	..	72	69	..	69	— 2	67	..	5
Chittoor	..	16	..	..	..	16	..	16	..	16	15	..	15	..	15	..	1
North Arcot	2	13	..	..	..	13	..	13	..	15	14	..	14	..	14	..	1
South Arcot	2	22	..	..	..	22	— 1	21	..	23	24	..	24	— 2	22	..	1
Tanjore	4	1,23	..	..	..	1,23	..	1,23	..	1,27	1,23	..	1,23	+ 1	1,24	..	3
Trichinopoly	1	11	..	..	.	11	..	11	..	12	11	..	11	..	12	..	1
Madura	1	10	..	..	..	10	..	10	..	11	16	..	16	— 6	10	..	1
Ramnad	4	57	..	..	..	57	..	57	..	61	59	..	59	— 1	58	..	3
Tinnevelly	1	50	..	..	..	50	..	50	..	51	52	..	52	— 2	50	..	1
Coimbatore	..	3	..	..	..	3	..	3	..	3	..	..	..	3	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	3	40	..	..	..	40	..	40	..	43	40	..	40	— 1	39	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	36	7,33	..	..	..	7,33	— 1	7,32	..	7,68	7,46	..	7,46	— 13	7,35	..	35

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). Shrotriyam Jodi.

Demand, Collection and Balance Statement of Land Revenue Receipts for the Financial year 1937–1938.

Budget Estimate (*In thousands of rupees*). Shrotriyam Jodi.

Districts. (1)	Opening balance. (2)	Gross demand for the fasli year. (3)	*Deduct*—Remissions. Season remissions. (4)	Other remissions. (5)	Total remissions. (6)	Net demand for the fasli year. (7)	Variation between the fasli and official year's demands. (8)	Net demand for the official year. (9)	Adjustments, if any, to the opening balance on account of past years' transactions. (10)	Total demand for the official year including the opening balance. (11)	Actual or estimated collections including cesses. (12)	*Deduct* Payments to local boards of land and other cesses collected on their behalf. (13)	Net collections. (14)	Adjustments. (15)	Total amount collected, adjusted or written off. (16)	Percentage of collections to demand. (17)	Closing balance. (18)
Vizagapatam	1	80	..	..	..	80	..	80	..	81	78	..	78	..	78	..	3
East Godavari ..	2	30	..	..	..	30	..	30	..	32	30	..	30	..	30	..	2
West Godavari ..	..	25	..	..	..	25	..	25	..	25	24	..	24	..	24	..	1
Kistna	1	12	..	..	..	12	..	12	..	13	12	..	12	..	12	..	1
Guntur	3	28	..	..	..	28	..	28	..	31	28	..	28	..	28	..	3
Nellore	2	72	..	..	..	72	..	72	..	74	72	..	72	..	72	..	2
Cuddapah	2	35	..	..	..	35	..	35	..	37	35	..	35	..	35	..	2
Anantapur	1	15	..	..	..	15	..	15	..	16	15	..	15	..	15	..	1
Bellary	2	12	..	..	..	12	..	12	..	14	11	..	11	2	13	..	1
Kurnool	..	11	..	..	..	11	..	11	..	11	11	..	11	..	11	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	5	68	..	..	..	68	..	68	..	73	70	..	70	— 1	69	..	4
Chittoor	1	16	..	..	..	16	..	16	..	17	16	..	16	..	16	..	1
North Arcot	1	13	..	..	..	13	..	13	..	14	13	..	13	..	13	..	1
South Arcot	1	22	..	..	..	22	..	22	..	23	23	..	23	..	23	..	..
Tanjore	3	1,23	..	..	..	1,23	..	1,23	..	1,26	1,23	..	1,23	..	1,23	..	3
Trichinopoly	1	11	..	..	..	11	..	11	..	12	11	..	11	..	11	..	1
Madura	1	10	..	..	..	10	..	10	..	11	10	..	10	..	10	..	1
Ramnad	3	57	..	..	..	57	..	57	..	60	58	..	58	..	58	..	2
Tinnevelly	1	50	..	..	..	50	..	50	..	51	50	..	50	1	51	..	..
Coimbatore	..	3	..	..	..	3	..	3	..	3	3	..	3	..	3	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	4	40	..	..	..	40	..	40	..	44	40	..	40	..	40	..	4
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	35	7,33	..	..	..	7,33	..	7,33	..	7,68	7,33	..	7,33	+ 2	7,35	..	33

INDEX

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GOVERNMENT OF MADRAS

FINANCE DEPARTMENT

BUDGET MEMORANDUM

1937-1938

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
1937

TABLE OF CONTENTS

BUDGET MEMORANDUM, 1937-1938.

PART I

SUMMARY OF THE FINANCIAL POSITION FROM 1935-1936 (ACCOUNTS) TO 1937-1938 (BUDGET).

PART II

INTRODUCTORY.

PART III

MEMORANDUM EXPLANATORY OF THE FIGURES IN THE DETAILED BUDGET ESTIMATES OF REVENUE AND DEMANDS FOR GRANTS.

REVENUE.

PART IV.

APPENDICES.

BUDGET MEMORANDUM, 1937-1938

Note.—Except where otherwise stated amounts are expressed in lakhs of rupees to two places of decimals.

PART I

SUMMARY OF THE FINANCIAL POSITION FROM 1935-1936 (ACCOUNTS) TO 1937-1938 (BUDGET).

PART

A. STATEMENT OF THE REVENUE AND

Revenue.

Major head. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
A. Principal Heads of Revenue.					
VII. Land Revenue	4,94·64	4,82·66	4,80·44	4,71·56	4,87·14
VIII. Provincial Excise	4,08·26	3,96·69	3,94·13	3,95·40	3,87·06
IX. Stamps	2,08·18	2,04·45	2,01·93	1,95·12	1,95·33
X. Forest	44·97	43·55	43·27	48·36	47·33
XI. Registration	31·15	30·64	31·25	30·69	30·91
XII. Receipts under Motor Vehicles Taxation Acts ..	40·68	40·08	39·58	48·51	48·71
XIII. Other Taxes and Duties ..	1·93	1·93	1·83	1·38	2·12
C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts	1,68·41	1,68·38	1,84·20	1,65·03	1,68·21
Deduct—Working Expenses	— *50·13*	— *49·28*	— *42·67*	— *41·20*	— *44·35*
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	97·38	97·37	97·07	97·23	97·26
D. Debt Services.					
XX. Interest	21·84	21·68	22·05	23·32	20·15
F. Civil Administration.					
XXI. Administration of Justice ..	17·40	17·05	15·69	16·71	16·30
XXII. Jails and Convict Settlements.	6·43	6·39	6·34	6·77	6·54
XXIII. Police	5·49	5·42	5·50	5·72	6·09
XXVI. Education	8·37	8·26	7·67	7·49	7·78
XXVII. Medical	9·12	9·04	9·45	9·25	9·10
XXVIII. Public Health	1·97	1·96	1·83	2·38	2·44
XXIX. Agriculture	4·01	4·01	3·41	3·74	4·09
XXX. Veterinary	·59	·58	·60	·66	·68
Carried over ..	15,20·69	14,90·86	15,03·57	14,88·12	14,92·89

I.

OF THE EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head. (1)	Accounts, 1935-1936. Including Orissa. (2)	Accounts, 1935-1936, Excluding Orissa. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
A. Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
7. Land Revenue	29·69	28·95	28·32	28·18	28·39
8. Provincial Excise	35·20	32·66	33·39	33·21	32·58
9. Stamps	5·82	5·70	5·75	5·03	5·32
10. Forest	40·90	39·32	40·44	40·64	40·68
11. Registration	29·66	29·18	29·51	28·90	29·53
12. Charges on account of Motor Vehicles Taxation Acts	35·90	35·35	34·69	41·37	43·45
13. Other Taxes and Duties	..	..	·01	..	..
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
17. Irrigation—Interest on works for which Capital Accounts are kept ..	79·49	77·92	80·60	77·77	84·38
18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues	43·10	42·26	42·32	44·68	44·78
19. Construction of Irrigation, Navigation, Embankment and Drainage Works	3·03	2·90	3·40	2·16	4·37
E. Debt Services.					
22. Interest on debt and other obligations	— 22·45	— 22·45	— 28·25	— 25·71	— 49·11
23. Appropriation for Reduction or Avoidance of debt	28·03	28·03	25·95	27·27	7·00
F. Civil Administration.					
25. General Administration	2,80·09	2,70·00	2,83·42	2,78·88	2,85·28
27. Administration of Justice	96·92	95·15	96·92	94·46	97·37
28. Jails and Convict Settlements ..	23·89	23·18	21·99	23·20	24·13
29. Police	1,67·69	1,59·12	1,59·80	1,60·90	1,62·32
36. Scientific Departments	·68	·68	·84	·83	·41
37. Education	2,55·19	2,46·64	2,55·54	2,56·33	2,58·84
38. Medical	93·03	90·62	94·82	92·80	97·29
39. Public Health	24·26	23·57	25·62	24·21	33·76
40. Agriculture	21·13	21·11	21·07	21·96	23·80
41. Veterinary	10·04	9·83	10·08	10·40	11·17
Carried over ..	12,81·29	12,39·72	12,66·23	12,67·47	12,65·74

PART

B. STATEMENT OF RECEIPTS

Receipts.

Head of account. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
EXCESS OF REVENUE OVER EXPENDITURE	4·85	26·63	..	..	·06
N. Public Debt Incurred.					
I. PERMANENT DEBT	..	..	..	..	1,50·00
II. FLOATING DEBT	..	..	..	..	50·00
III. LOANS FROM THE CENTRAL GOVERNMENT	..	..	1,18·11	..	..
Total ..	..	..	1,18·11	..	2,00·00
O. Unfunded Debt.					
SPECIAL LOANS	..	..	..	..	..
STATE PROVIDENT FUNDS	..	..	..	..	66·79
Total ..	..	..	..	..	66·79
P. Deposits and Advances.					
I. DEPOSITS BEARING INTEREST—					
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS	·24	·24	·24	·19	·19
II. DEPOSITS NOT BEARING INTEREST—					
FAMINE RELIEF FUND	1·88	1·88	1·08	18·27	2·24
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	28·03	28·03	25·95	27·27	7·00
DEPRECIATION RESERVE FUND —GOVERNMENT PRESSES ..	1·65	1·65	1·89	1·72	1·65
GENERAL POLICE FUND ..	..	..	..	..	·43
DEPOSITS OF LOCAL FUNDS—					
DISTRICT FUNDS	..	..	..	..	4,65·05
MUNICIPAL AND OTHER FUNDS.	..	..	..	..	2,95·00
Carried over ..	31·80	31·80	29·16	47·45	7,71·56

I—*cont.*

AND DISBURSEMENTS.

Disbursements.

Head of account. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
EXCESS OF EXPENDITURE OVER REVENUE	..	..	..	17·89	..
Capital Accounts not Charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	29·94	29·94	37·05	35·91	25·62
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	·20	·20	— ·16	— ·16	—1·33
79. CAPITAL OUTLAY ON ELECTRIC SCHEMES	42·71	42·71	1,06·93	68·92	1,18·91
81. CIVIL WORKS—NOT CHARGED TO REVENUE	5·12	5·12	20·35	11·58	18·80
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	..	..	10·33
Total ..	77·97	77·97	1,64·17	1,16·25	1,72·33
N. Public Debt discharged.					
I. PERMANENT DEBT	..	..	..	..	..
II. FLOATING DEBT	..	..	..	..	50·00
III. LOANS FROM THE CENTRAL GOVERNMENT	28·03	28·03	25·95	27·27	7·00
Total ..	28·03	28·03	25·95	27·27	57·00
O. Unfunded Debt.					
SPECIAL LOANS	..	..	..	..	..
STATE PROVIDENT FUNDS	..	..	..	..	54·08
Total ..	..	..	..	..	54·08
P. Deposits and Advances.					
I. DEPOSITS BEARING INTEREST—					
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	·06	·06	·07	·02	·05
II. DEPOSITS NOT BEARING INTEREST—					
FAMINE RELIEF FUND	18·92	18·92	1·95	61·38	3·60
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	·32	·32	2·67	·60	·60
GENERAL POLICE FUND ..	..	..	..	..	·40
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS	..	..	..	..	4,64·05
MUNICIPAL AND OTHER FUNDS ..	..	..	..	..	2,96·00
Carried over ..	19·30	19·30	4·69	62·00	7,64·70

B. STATEMENT OF RECEIPTS

Receipts—*cont.*

Head of account. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938 (6)
	LAKHS.	LAHKS.	LAKHS.	LAKHS.	LAKHS.
Brought forward ..	31·80	31·80	29·16	47·45	7,71·56
P. Deposits and Advances—*cont.*					
II. DEPOSITS NOT BEARING INTEREST —*cont.*					
DEPARTMENTAL AND JUDICIAL DEPOSITS—					
CIVIL DEPOSITS	..	..	..	..	5,38·58
OTHER ACCOUNTS—					
SUBVENTIONS FROM CENTRAL ROAD FUND	15·85	15·85	14·88	16·91	..
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	14·00	13·73	..	·98	6·00
DEPOSIT ACCOUNT OF THE GRANTS MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	·40	·40	·56	·57	·40
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	1·95	1·74	1·03	1·01	1·22
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS	..	..	..	·04	·30
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	·17	·17	·12	·11	·11
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	·59	·59	·59	·69	·69
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL-SCALE WOOLLEN INDUSTRY	..	..	..	·14	·08
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	..	..	..	..	·58
III. ADVANCES NOT BEARING INTEREST—					
ADVANCES REPAYABLE	..	..	..	..	34·42
PERMANENT ADVANCES	..	..	..	..	·05
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	..	..	..	..	8·98
ACCOUNTS WITH THE RESERVE BANK	..	..	..	..	..
IV. SUSPENSE—					
SUSPENSE ACCOUNTS	6·27	6·27	4·74	6·61	6·34
CHEQUES AND BILLS	..	..	..	..	2,41·00
DEPARTMENTAL AND SIMILAR ACCOUNTS	..	..	..	..	·47
Total ..	71·03	70·55	51·08	74·51	16,11·08

I—*cont.*

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

Head of account. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Brought forward ..	19·30	19·30	4·69	62·00	7,64·70
P. Deposits and Advances—*cont.*					
II. Deposits Not Bearing Interest —*cont.*					
Departmental and Judicial Deposits—					
Civil Deposits	..	..	..	..	5,43·15
Other Accounts—					
Subventions from Central Road Fund	2·71	2·71	30·82	8·66	20·00
Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas	3·32	3·16	4·75	6·85	8·37
Deposit Account of the Grants made by the Indian Central Cotton Committee	·56	·56	·56	·54	·10
Deposit Account of the Grant by the Imperial Council of Agricultural Research ..	1·63	1·45	1·07	1·44	1·22
Deposit Account of Contributions for Cattle Improvements	..	..	..	..	·60
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry	·10	·10	·15	·13	·15
Deposit Account of Grant from the Central Government for the Development of Handloom Industry ..	·22	·22	·59	74	1·03
Deposit Accounts of Grant from the Central Government for Cottage and Small-scale Woollen Industry ..	..	..	..	..	·22
Deposit Account of Grants from the Sugar Excise Fund.	..	..	..	..	·58
III. Advances Not Bearing Interest—					
Advances Repayable	..	..	..	..	33·44
Permanent Advances	..	..	..	..	·05
Accounts with Foreign Governments and Indian States ..	..	..	..	..	8·98
Accounts with the Reserve Bank.	..	..	..	..	..
IV. Suspense—					
Suspense Accounts	6·16	6·16	4·74	6·33	6·34
Cheques and Bills	..	..	..	..	2,38·00
Departmental and Similar Accounts	..	..	..	..	·42
Total ..	**34·00**	**33·66**	**47·37**	**86·69**	**16,27·65**

PART

B. STATEMENT OF RECEIPTS

Receipts—*cont.*

Head of account. (1)	Accounts, 1935–1936. Including Orissa. (2)	Accounts, 1935–1936. Excluding Orissa. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
R. Loans and Advances by the Provincial Government.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
BEARING INTEREST—					
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. ..	37·24	36·53	61·89	70·65	34·54
LOANS TO GOVERNMENT SERVANTS	..	..	..	..	1·92
Total ..	37·24	36·53	61·89	70·65	36·46
S. Remittances.					
CASH REMITTANCES	..	..	..	..	3,26·34
REMITTANCES BY BILLS	..	..	..	..	63·22
Total ..	..	..	..	..	3,89·56
Total—Receipts ..	1,13·12	1,33·71	2,31·08	1,45·16	23,03·95
Opening Cash Balance ..	3,47·54	3,47·54	2,33·83	2,88·65	1,29·56
GRAND TOTAL ..	4,60·66	4,81·25	4,64·91	4,33·81	24,33·51

I—*cont.*

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

Head of account. (1)	Accounts, 1935-1936. Including Orissa. (2)	Accounts, 1935-1936. Excluding Orissa. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
R. Loans and Advances by the Provincial Government.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
BEARING INTEREST—					
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. ..	32·01	31·41	54·37	56·15	73·49
LOANS TO GOVERNMENT SERVANTS ..	..	..	..	..	2·03
Total ..	32·01	31·41	54·37	56·15	75·52
S. Remittances.					
CASH REMITTANCES	..	..	..	..	3,19·84
REMITTANCES BY BILLS	..	..	..	..	62·47
Total ..	..	..	..	..	3,82·31
Total—Disbursements ..	1,72·01	1,71·07	2,91·86	3,04·25	23,68 89
Closing Cash Balance ..	2,88·65	3,10·18	1,73·05	1,29·56	* 64·62
GRAND TOTAL ..	4,60·66	4,81·25	4,64·91	4,33·81	24,33·51

* Includes 40 lakhs to be kept with the Reserve Bank and 19·15 lakhs in treasuries.

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1937-1938.

(Charged on Revenues and Voted combined.)

Demand number. (1)	Service or Administration to which the demand relates. (2)	Budget estimate, 1937-1938. (3)
	A. Revenue Account.	LAKHS.
I	Land Revenue	28·39
II	Provincial Excise	32·58
III	Stamps	5·32
IV	Forest	40·68
V	Registration	29·53
VI	Motor Vehicles Taxation Acts	43·45
VII	Irrigation	1,59·73
..	Debt charges .. { 22. Interest on debt and other obligations	— 49·11
	23. Appropriation for reduction or avoidance of debt	7·00
VIII	Heads of Provinces, Ministers and Headquarters Staff.	37·09
IX	Legislative Bodies	8·89
X	District Administration and Miscellaneous	2,39·30
XI	Administration of Justice	97·37
XII	Jails	24·13
XIII	Police	1,62·32
XIV	Electricity	23·17
XV	Education	2,59·73
XVI	Medical	97·29
XVII	Public Health	33·76
XVIII	Agriculture	23·80
XIX	Veterinary	11·17
XX	Co-operative Credit	14·34

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1937-1938—*cont.*

(Charged on Revenues and Voted combined)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Budget estimate, 1937–1938. (3)
	A. Revenue Account—*cont.*	
		LAKHS.
XXI	Industries	21·27
XXII	Fisheries	6·18
XXIII	Miscellaneous Departments	21·70
XXIV	Civil Works—Works	55·75
XXV	Civil Works—Establishment and Tools and Plant ..	45·04
XXVI	Civil Works—Grants-in-aid	57·17
XXVII	Famine	1·04
XXVIII	Pensions	92·66
XXIX	Stationery and Printing	17·40
XXX	Miscellaneous	4·56
	Total A. ..	16,52·70
	B. Capital Outlay not charged to Revenue Account.	
XXXI	Capital outlay on Irrigation Works	21·02
XXXII	Capital outlay on Industrial Development	— 1·33
XXXIII	Capital outlay on Electric Schemes	1,18·91
XXXIV	Capital outlay on Civil Works	15·06
XXXV	Commuted Value of Pensions	10·33
	Total B. ..	1,66·99
	C. Disbursement of Loans and Advances.	
XXXVI	Interest-free Advances	9·41
XXXVII	Loans and Advances bearing Interest	75·52
	Total C. ..	84·93
	Grand Total ..	19,04·62

C. E. JONES,
Financial Secretary.

1st September 1937.

PART II

INTRODUCTORY

PART II.

INTRODUCTORY.

A. General review of the finances of the Province of Madras from 1920-1921 to 1936-1937.

The financial arrangements as between the Central and Provincial Governments prescribed in the Devolution Rules issued under section 45A of the Government of India Act, 1919, came into operation from the 1st April 1921. Provision was made for a maximum annual contribution of 348 lakhs of rupees from the Madras Government to the Central Government. This contribution was paid in full during the years 1921-1922 to 1924-1925, was reduced to 221·98 lakhs in 1925-1926 and to 165·19 lakhs in 1926-1927, and was wholly abolished from 1927-1928. **BRIEF RETROSPECT.**

The revenues assigned to the Madras Government became gradually more productive after 1921-1922, until they reached their highest point in 1929-1930. Since then they have fallen to a lower level as a result mainly of the world economic depression and the transfer of certain areas to the new Province of Orissa from the 1st April 1936.

Expenditure on revenue account also increased with the expansion of the revenue and the gradual reduction and eventual remission of the Provincial contribution, and reached its highest point in 1930-1931. The fall in the revenue from that year onwards made it necessary to cut down expenditure drastically in order to avoid deficits. The transfer of certain areas to Orissa resulted in an annual saving in expenditure from 1936-1937 which was about 22 lakhs more than the revenue formerly obtained from those areas.

2. The following statement shows the revenue and expenditure as in the Accountant-General's books for the various years (except for 1920-1921, the figures for which have been adjusted according to the financial arrangements in force from 1921-1922) :— **REVENUE AND EXPENDITURE AS IN THE ACCOUNTANT-GENERAL'S BOOKS.**

(NOTE.—In this statement, the working expenses of Irrigation and Electric Schemes for which Capital and Revenue Accounts are kept have been taken as deductions from the revenue therefrom, though they were shown as expenditure in the budgets. The expenditure figures from 1921-1922 to 1926-1927 include also the Provincial contribution mentioned in paragraph 1.)

Year.	Revenue.	Expenditure on revenue. account.	Surplus (+) or Deficit (—) [column (2) — column (3)].
(1)	(2)	(3)	(4)
1920-1921	16,19·71	14,79·60	+ 1,40·11
1921-1922	15,79·20	16,77·92	— 98·72
1922-1923	16,06·22	16,09·24	— 3·02
1923-1924	16,47·85	16,11·54	+ 36·31
1924-1925	16,27·59	16,57·06	— 29·47
1925-1926	16,93·60	15,95·23	+ 98·37
1926-1927	16,83·69	15,82·21	+ 1,01·48
1927-1928	17,05·37	15,03·64	+ 2,01·73
1928-1929	17,53·10	16,13·96	+ 1,39·14
1929-1930	18,08·88	16,84·79	+ 1,24·09
1930-1931	16,83·93	17,89·68	— 1,05·75
1931-1932	16,29·88	16,24·47	+ 5·41
1932-1933	16,40·24	15,63·03	+ 77·21
1933-1934	15,50·28	15,44·03	+ 6·25
1934-1935	15,62·60	15,51·67	+ 10·93
1935-1936 (Madras including Orissa) * ..	15,8[illegible]·25	15,83·40	+ 4·85
1935-1936 (Madras only)	15,57·66	15,31·03	+ 26·63
1936-1937 (Preliminary accounts) (Madras only)	15,54·82	15,72·71	— 17·89

* NOTE.—This phrase is used here and in similar statements to mean "the Province of Madras including the areas transferred to Orissa on the 1st April 1936."

3. In the sixteen years beginning with 1921-1922, there were surpluses in eleven years and deficits in five years. The surplus in 1923-1924 was mainly due to the retrenchment measures taken in the previous two years, whilst the surpluses in the years 1925-1926 to 1929-1930 were due to the fact that expenditure, largely as a result of the reduction and remission of the Provincial contribution, did not keep pace with the expanding revenue. The budget for 1932-1933 was fixed at a time when the revenue was rapidly falling, but a sudden unforeseen recovery of excise and stamp revenues produced an unexpected surplus. The surpluses in the remaining four years were small. **SURPLUSES AND DEFICITS.**

The deficit in 1921–1922 was due to the non-co-operation movement, the Mappilla rebellion in Malabar, the famine in the Ceded Districts, the general trade depression and the increase in salaries. The effects of these events were felt in 1922–1923 also, but were offset to a large extent by retrenchment. The 'fituri' rising in the Vizagapatam Agency and unprecedented floods, which both reduced the revenue and increased the expenditure, contributed to the deficit of 1924–1925. The sudden contraction of revenue in 1930–1931 as a result of the economic depression caused the largest deficit which has occurred in this Province. The deficit in 1936-1937 was mainly due to a special non-recurring contribution of 17 lakhs from revenue to the Madras Famine Relief Fund for investment in Government of India securities. Since the balance to the credit of the Fund was thus raised almost to the statutory minimum of 60 lakhs, a sum of about 5 lakhs, which it would otherwise have been necessary to contribute to the Fund from revenue in 1937–1938, was made available for other expenditure in that year.

CUMULATIVE SURPLUS IN THE PERIOD 1921–1922 TO 1936–1937.

4. The Province started with a Revenue opening balance of 58·78 lakhs on the 1st April 1921. The net cumulative surplus of the sixteen years from 1921–1922 to 1936–1937 was 550·92 lakhs, out of which a sum of about 3 crores was used for paying off debts to the Government of India before the due dates in 1923–1924, 1929–1930 and 1930–1931. In this way the annual debt charges were reduced by over 30 lakhs. Nearly the whole of the remainder was utilized for productive capital expenditure, loans to local bodies, agriculturists and others, and for unproductive capital expenditure on improvements to minor irrigation works and major civil works estimated to cost over 5 lakhs each. The revenue closing balance on the 31st March 1937 was 66·62 lakhs as against 58·78 lakhs on the 1st April 1921. If the surpluses of this period had been used for fresh recurring expenditure instead of for reduction or avoidance of debt, the Madras Government would have had much greater difficulty in weathering the storm of the economic depression and their financial position when beginning the new period of provincial autonomy would have been much less satisfactory.

DETAILED REVIEW OF REVENUE AND EXPENDITURE.

5. During the general discussion on the budget for 1926–1927 some members of the Legislature expressed the view that the increased revenues which had accrued from 1921–1922 and the saving in expenditure due to the reduction of the Provincial contribution had been spent mostly on Reserved subjects. With a view to correcting this misapprehension, an explanatory section was included in the Budget Memorandum from 1927–1928 onwards reviewing the financial position from the year 1920–1921, on the basis of the accounts classification in force in the year 1927–1928. The figures for the years previous and subsequent to that year were readjusted for this specific purpose on the basis of the accounts classification in that year. Further, as the expenditure on Transferred subjects did not include all the activities of the Government for the development or advancement of the country and as certain other charges, though classified as Reserved, were really incurred for the purposes of both the Reserved and the Transferred departments, expenditure for the purpose of this review was divided into the following three classes and the expenditure on original works connected with the buildings of the departments included in each class was included in that class instead of under 'Transferred':—

Class.	Description of expenditure included.
A. Transferred departments and Development services included in Reserved.	(i) Transferred departments, viz., Excise, Registration, Education, Medical, Public Health, Agriculture, Veterinary, Co-operative Credit, Industries, Fisheries, Civil Works and other minor departments.
	(ii) Reserved—
	(*a*) Irrigation, Forest, Labour and Electric Development.
	(*b*) Expenditure in the Agency tracts on services included in item (i) above, and European education.
B. Charges common to Reserved and Transferred departments.	Interest and repayment of loans, Pensions and Stationery and Printing.
Reserved departments ..	Security Services, i.e., Land Revenue, General Administration, Administration of Justice, Jails, Police and other minor departments.

6. The course of the revenues of the Province from 1920–1921 to 1936–1937 was as follows :— **REVENUE.**

(*Note.*—The figures have been adjusted to follow the classification in force in 1927–1928.)

Year.		Heads of account.						
		Land Revenue.	Excise.	Stamps.	Forest.	Regis-tration.	Other heads.	Total.
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
1920–1921	..	6,87·04	5,45·80	1,78·10	48·68	30·61	96·86	15,87·09
1921–1922	..	7,24·45	4,97·37	1,89·85	44·80	32·56	99·72	15,88·75
1922–1923	..	7,28·35	5,01·31	2,19·84	47·89	35·98	1,00·67	16,34·04
1923–1924	..	7,12·78	5,32·10	2,34·05	48·98	36·86	1,12·52	16,77·29
1924–1925	..	7,40·20	5,02·99	2,41·51	51·19	37·90	1,03·46	16,77·25
1925–1926	..	7,70·70	4,94·35	2,45·08	51·29	38·60	1,14·92	17,14·94
1926–1927	..	7,54·32	5,10·14	2,52·30	54·98	40·53	1,16·81	17,29·08
1927–1928	..	7,54·35	5,34·37	2,50·11	53·44	39·06	1,25·63	17,56·96
1928–1929	..	7,50·31	5,58·75	2,51·17	61·54	34·12	1,41·30	17,97·19
1929–1930	..	7,50·41	5,92·25	2 50·92	63·54	34·48	1,55·46	18,47·06
1930–1931	..	7,16·59	5,28·37	2,34·71	51·16	30·37	1,51·85	17,13·05
1931–1932	..	7,69·38	4,28·99	2,34·93	45·29	29·79	1,22·52	16,30·90
1932–1933	..	7,46·84	4,31·69	2,41·58	49·68	32·47	1,21·23	16,23·49
1933–1934	..	6,92·54	4,29·59	2,28·11	41·55	30·28	1,27·15	15,49·22
1934–1935	..	7,16·51	4,24·55	2,17·11	44·31	31·06	1,32·27	15,65·81
1935–1936 (Madras including Orissa).	..	7,42·39	4,11·93	2,08·18	44·95	30·30	1,37·34	15,75·09
1935–1936 (Madras only).	..	7,30·52	4,00·36	2,04·45	43·53	29·79	1,35·00	15,43·65
1936–1937 (Preliminary accounts—Madras only).	..	7,15·55	4,00·61	1,95·12	48·34	29·95	1,52·21	15,41·78

7. The figures include the portion of land revenue due to irrigation. The receipts were high in 1925–1926 and 1931–1932 owing to special receipts and the collection of arrears of previous years. General land revenue concessions on account of the economic depression were granted from 1932–1933. The decrease due to the transfer of certain areas to Orissa is about 12 lakhs. **LAND REVENUE.**

The fall in 1921–1922 was due to the non-co-operation movement. After fluctuating up and down, excise revenue reached its highest point in 1929–1930. Since then it has declined substantially, as consumption has fallen and illicit practices have spread on account of the economic depression. The decrease in excise revenue due to transfer of certain areas to Orissa is about 11½ lakhs. **EXCISE.**

The amendment of the Court Fees and Stamp Acts and the enhancement of the price of a copy stamp paper from 2 annas to 3 annas account for the sudden rise in 1922–1923 and 1923–1924. Further in 1924–1925 the annual assignment from the Government of India on account of the unified "postage and revenue" stamps was increased from 3·50 lakhs to 8·34 lakhs. (This assignment ceased with the introduction of separate adhesive revenue stamps from 1934–1935 and the annual receipts from these stamps have so far been below the amount of the assignment.) Stamp revenues have been declining persistently owing to the economic depression and the measures taken to mitigate the indebtedness of agriculturists by the grant of Government loans and the establishment of land mortgage banks and debt conciliation boards. The decrease due to the transfer of certain areas to Orissa is about 3¾ lakhs. **STAMPS.**

The revenue from forests reached its highest point in 1929–1930, and has since been fluctuating. The decrease due to the transfer of certain areas to Orissa is about 1½ lakhs. **FOREST.**

The enhancement of fees accounts for the increase from 1922–1923 ; the cancellation of this enhancement from January 1928 and the economic depression, which reduced the value of immovable property, account for the fall in registration receipts, notwithstanding the subsequent levy from 1931–1932 of half fees from co-operative societies and from 1935–1936 of some other fees. The decrease due to the transfer of areas to Orissa is about half a lakh. **REGISTRATION.**

OTHER HEADS. Interest, Administration of Justice, Industries (including Cinchona and Fisheries), Civil Works and Electric Schemes contribute about half the total receipts under these heads. The decrease due to the transfer of certain areas to Orissa is about 2¼ lakhs.

TRANSFER TO ORISSA. 8. The total decrease in revenues on account of the transfer of certain areas to Orissa was about 31 lakhs a year.

EXPENDITURE. 9. The course of expenditure during this period distributed over the three categories mentioned in paragraph 5 was as follows :—

(*Note.*—The figures have been adjusted to follow the classification in force in 1927–1928. The figures in column (2) for 1921–1922 to 1926-1927 exclude the Provincial contributions paid in those years.)

Year.	Total.	A. Transferred departments and Development services included in Reserved.	B. Charges common to Reserved and Transferred departments.	C. Reserved departments (security services and other minor departments).
(1)	(2)	(3)	(4)	(5)
1920–1921	11,75·85	5,09·60	92·78	5,73·47
1921–1922	13,11·54	5,86·86	93·42	6,31·26
1922–1923	12,98·83	5,62·32	1,09·36	6,27·15
1923–1924	13,21·66	5,76·64	1,20·85	6,24·17
1924–1925	13,56·95	6,07·84	1,32·16	6,16·95
1925–1926	14,22·97	6,63·33	1,49·19	6,10·45
1926–1927	14,85·21	7,05·77	1,75·65	6,03·79
1927–1928	15,82·57	7,75·82	1,88·28	6,18·47
1928–1929	16,59·58	8,50·26	1,93·93	6,15·39
1929–1930	17,26·42	9,08·12	1,87·96	6,30·34
1930–1931	18,15·07	9,88·07	1,82·48	6,44·52
1931–1932	16,26·58	8,34·78	1,83·61	6,08·19
1932–1933	15,22·50	7,56·12	1,89·79	5,76·59
1933–1934	15,48·97	7,70·69	1,95·58	5,82·70
1934–1935	15,54·34	7,67·74	1,94·07	5,92·53
1935–1936 (Madras including Orissa) ..	15,85·81	7,89·64	2,00·80	5,95 37
1935–1936 (Madras only)	15,32·59	7,61·42	1,97·91	5,73·26
1936–1937 (do.) (Preliminary account)	15,72·86	7,94·36	2,00·01	5,78·49
Increase from 1920–1921 to 1930–1931 and its percentage to the expenditure of the same kind in 1920–1921.	6,39·22 (54·4 %)	4,78·47 (93·9 %)	89·70 (96·7 %)	71·05 (12·4 %)
Increase from 1920–1921 to 1935–1936 (including Orissa) and its percentage to he expenditure of the same kind in 1920–1921.	4,09·96 (34·9%)	2,80·04 (55%)	1,08·02 (116·4%)	21·90 (3·8%)

10. The highest expenditure was in the year 1930–1931. The expenditure in that year on Transferred departments and Development services had increased by about 94 per cent as compared with 1920–1921, that on Charges common to all departments by about 97 per cent and that on Security services and minor departments by about 12 per cent.

The expenditure in 1935–1936 (including the Orissa areas), as compared with 1920–1921, showed an increase of about 55 per cent under Transferred departments and Development services, about 116 per cent under Charges common to all departments and only about 4 per cent under Security services and minor departments.

Compared with 1927–1928, the year in which the Provincial contribution was fully remitted, the expenditure in 1935–1936 (including the Orissa areas) shows an increase under Transferred departments and Development services and also under Charges common to all departments and a decrease under Security services and minor departments.

It is not possible to compare the expenditure in 1936–1937 precisely with that in 1920–1921, as there are no separate figures of expenditure in 1920–1921 in the areas transferred to Orissa on the 1st April 1936. But the expenditure in 1936–1937 (excluding the Orissa areas) was higher than in 1927–1928 (including the Orissa areas) in respect of Transferred departments and Development services and charges common to all departments and lower in respect of Security services and minor departments.

11. The total decrease in expenditure as a result of the transfer of certain areas to Orissa was about 53 lakhs a year. TRANSFER TO ORISSA.

Debt transactions from 1921–1922 to 1936–1937.

12. As from the 1st April 1921 the Provincial Governments were for the first time empowered to raise loans for Provincial purposes on the security of the revenues allocated to them. The Madras Government were debited on that date with a sum of 8,75·26 lakhs, representing capital expenditure incurred by the Government of India up to the year 1920–1921 on the construction of productive and protective irrigation works and other works in the Province of Madras. The Government of India were entitled only to interest at fixed rates on this amount, whilst the Madras Government had the option of amortizing the debt. Out of this amount, 47·07 lakhs, representing expenditure on works in the areas transferred to the Province of Orissa, was debited to the Government of Orissa on the 1st April 1936. The option of amortizing the debt had not been exercised and the amount outstanding against the Madras Government on the 31st March 1937 was 8,28·19 lakhs, bearing an annual charge for interest of 28·12 lakhs.

On the 1st April 1921 the Madras Government were also debited with a further sum of 1,09·86 lakhs, representing the balance of loans given prior to that date to local authorities, cultivators and others in this Province from moneys advanced by the Government of India. The recoveries from that date were credited to the Madras Government. This amount was repaid to the Government of India in twelve annual instalments ending with 1932–1933.

Between the years 1921–1922 and 1936–1937 further sums were borrowed from and repaid to the Government of India as detailed below :—

(1)	Amounts borrowed. (2)	Amounts repaid. (3)	Balance outstanding on the 31st March 1937. (4)
(1) For the Cauvery-Mettur Project ..	6,13·33	2·43	6,10·90
(2) For other objects	7,40·41	6,51·04	89·37
Total ..	**13,53·74**	**6,53·47**	**7,00·27**

The amounts borrowed for the Cauvery-Mettur Project were to be repaid in 70 annual instalments over the years 1936-37 to 2005–2006 and the annual equated payment towards interest and principal was 30·36 lakhs.

The amount borrowed for other objects in each year was to be repaid in fifteen annual equated payments beginning with the next following year. A sum of ·02 lakh representing the balance of the loan taken for the Kolab bridge was transferred to the Government of Orissa on the 1st April 1936. The equated payments in respect of these loans would have been 29·19 lakhs in 1937–1938, falling by degrees to 5·09 lakhs in 1940–1941 and ceasing from the year 1948–1949.

The debt position of the Madras Government on the 31st March 1937 was accordingly as follows :—

Details.		Amount of debt.	Annual payment towards interest and principal in 1937–1938.
(1) Pre-1921 Irrigation Debt		8,28·19	28·12 (towards interest only in perpetuity).
(2) Post-1921 debts—			
(a) Cauvery-Mettur Project debt.	6,10·90	7,00·27	30·36 (towards interest and principal up to the year 2005–2006).
(b) Other debts	89·37		29·19 (towards interest and principal falling by degrees and ceasing from 1948–1949).
Total ..		15,28·46	87·67 (in 1937–1938).

The average rate of interest was 3·39 per cent on the pre-1921 debt, 4·81 per cent on the post-1921 debt and 4·04 per cent on the whole debt.

CLOSING BALANCE, 1936–1937.

13. As stated in paragraph 4, the Revenue opening balance of the Madras Government on the 1st April 1921 was 58·78 lakhs, and the Revenue closing balance on the 31st March 1937 was 66·62 lakhs according to the preliminary accounts for 1936–1937. In addition the Madras Government possessed on the 31st March 1937 a closing balance of 62·94 lakhs partly belonging to the depreciation funds of commercial undertakings and the Government Press and partly under Deposits and other heads. The total closing balance on the 31st March 1937, excluding the value of the securities held in the Madras Famine Relief Fund, was thus 129·56 lakhs according to the preliminary accounts.

EFFECT OF TRANSFER TO ORISSA.

14. Effect on the finances of the Madras Government of the transfer of certain areas to Orissa on 1st April 1936—

(1) **Revenue Account.**—There is a direct saving of about 22 lakhs per annum, representing the excess of expenditure (53 lakhs) over the revenue (31 lakhs) in the transferred areas. The real saving is however greater, as Orissa assumes full pensionary liability in respect of Madras Government servants permanently transferred to that province.

(2) **Revenue balances (free).**—Nil, as no portion of the Madras balances was transferred to Orissa.

(3) **Capital and Debt Accounts.**—There is a net reduction of the Madras Government's debt amounting to 44·28 lakhs, made up of outstanding debts amounting to 47·09 lakhs transferred to Orissa as liabilities *minus* the outstanding balance amounting to 2·81 lakhs of loans granted to local bodies and others in the transferred areas, which was transferred to Orissa as an asset.

(4) **Deposit Accounts.**—An amount of ·23 lakh was transferred to Orissa out of the Central Government's grant in 1935–1936 for the economic development and improvement of rural areas earmarked for the Orissa areas. The receipts and expenditure relating to the Rice Research Station at Berhampur in the transferred areas financed by the Imperial Council of Agricultural Research were also transferred to the Government of Orissa, but only from the 1st April 1937.

(5) **Famine Relief Fund.**—Nil, as no portion of the balance in the Madras Famine Relief Fund was transferred to Orissa. The Fund is, on the contrary, indirectly benefited through being no longer liable to be drawn upon to finance famine relief operations in the transferred areas.

B. General review of the Finances of the Province of Madras from 1935–1936 according to the classification of accounts from the 1st April 1937.

CHANGES IN ACCOUNTS CLASSIFICATION.

15. From the 1st April 1937 several changes have been made in the classification of receipts and disbursements which was followed in the budgets of previous years. The more important of these changes are the following :—

(1) (*a*) The portion of land revenue due to irrigation, which was formerly included under 'VII. Land Revenue—Ordinary Revenue,' is now shown as a deduction under that head and taken to the heads 'XVII. Irrigation, etc., works for which Capital Accounts are kept' and 'XVIII. Irrigation, etc., works for which no Capital Accounts are kept.'

(*b*) Allowances to religious institutions paid from the land revenue collections of the villages concerned, which were formerly treated as deductions from revenue under 'VII. Land Revenue' are now entered in the accounts as expenditure and debited to '7. Land Revenue—Assignments and Compensations.'

(2) Working expenses of Irrigation and Electric Schemes for which Capital and Revenue Accounts are kept were formerly shown in the budgets on the expenditure side, but from the 1st April 1937 they are shown on the receipt side as deductions from the gross receipts under 'XVII. Irrigation, etc., works for which Capital Accounts are kept' and 'XL. Receipts from Electric schemes' respectively.

(3) Expenditure financed from grants from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee was formerly cancelled by the transfer of an equivalent amount from the deposit account of these grants and its adjustment in reduction of expenditure. From the 1st April 1937, the amounts transferred from the deposit accounts are credited to the appropriate revenue heads. This results in increases in the figures for both revenue and expenditure, but the increases balance one another and have no net effect.

(4) The transactions relating to the Central Government's grants for the economic development and improvement of rural areas and for Co-operative training and instruction were not brought on to the Revenue Account before 1937–1938, but were finally accounted for under the deposit heads concerned. They are now accounted for in the way explained for the last preceding item.

(5) Interest on capital outlay on Irrigation and Electric Schemes and commercial undertakings is now debited under the appropriate heads prescribed for the purpose, and the amounts so debited are also adjusted in reduction of expenditure under the head '22. Interest on debt and other obligations.'

DECENTRALIZATION OF BALANCES AND CONSOLIDATION OF DEBT.

16. An integral part of the financial settlement between the Provinces and the Government of India on the commencement, on the 1st April 1937, of Part III of the Government of India Act, 1935, was a scheme for the decentralization of balances. For the Madras Government, this was accompanied by a consolidation of the debt owed to the Government of India on the 31st March 1937, as explained below :—

DECENTRALIZATION OF BALANCES.

Before the 1st April 1937 the Government of India held, and were liable to repay, various deposits (including interest-bearing State Provident Fund deposits, interest-free balances of municipal and other local authorities, departmental and judicial deposits, etc.) which are of an intrinsically local nature or definitely associated with Provincial functions.

The balances to the credit of these deposit accounts pertaining to the Province of Madras on the 31st March 1937, according to the preliminary accounts, amounted to 7,50·99 lakhs.

The liabilities attached to these balances were transferred to the Madras Government as from the closing of accounts on the 31st March 1937. The balances themselves on that date were not handed over to the Madras Government in cash, but were adjusted in reduction of the pre-1921 debt of 8,28·19 lakhs (see paragraph 12), leaving an amount of 77·20 lakhs still outstanding on that account.

CONSOLIDATION OF DEBT.

The Madras Government's debts to the Government of India, after the adjustment mentioned above, amounted to 7,77·47 lakhs made up of 77·20 lakhs of pre-1921 debt and 7,00·27 lakhs of other debt (see paragraph 12). The average rate of interest on this debt was 4·67 per cent. The Government of India consolidated the amount into a single debt repayable over a period of 45 years from 1937–1938 to 1981–1982 with interest at 4·50 per cent, which was the rate obtained by rounding the actual average rate to the next lower quarter per cent. The Madras Government will have the option of redeeming, between the 1st April 1945 and the 15th October 1946, any part not exceeding one-half of the principal of this consolidated debt outstanding on the 31st March 1945 and of redeeming, between the 1st April 1960 and the 15th September 1961, the whole or any part of the remainder of the debt.

The annual equated payment towards interest and principal in respect of this consolidated debt is 40·44 lakhs, payable in half-yearly instalments from 1937–1938.

Under these arrangements the Madras Government have also now to make the following annual payments :—

(1) The perpetual fixed interest of about 0·16 lakh per annum on certain special irredeemable loans and endowments amounting to 2·52 lakhs.

(2) The interest on the State Provident Fund balances as on the 31st March 1937 amounting to about 3½ crores, at the average rate of interest on borrowings during the preceding five years subject to a minimum of 4 per cent. The minimum amount of interest payable annually on these balances is 13·96 lakhs.

The Madras Government will also have to provide funds for any net repayment of deposits that may be required in any year.

The immediate financial effect of the decentralization of balances and the consolidation of debt is that the total payment under debt charges in 1937–1938, in respect of borrowings prior to that year, will be 54·56 lakhs, whereas it would have been 87·67 lakhs under the old arrangements (see paragraph 12). As a partial set off against this saving the Government of Madras will lose the interest on about 60 lakhs required to furnish the minimum balance with the Reserve Bank and cash in the treasuries and sub-treasuries (see paragraph 26) and will have to meet the cost of financing floating debt on non-revenue account.

17. For the purpose of the general financial review, it has not been possible to adjust the figures for all the years prior to 1937–1938 on the basis of the present classification as the figures up to the year 1935–1936 include those relating to the areas transferred to Orissa, which it has not been possible to separate for all the years. But the figures for 1935–1936 (including and excluding the Orissa areas) and 1936–1937 have been adjusted in the following paragraphs on the basis of the present classification.

REVENUE AND EXPENDITURE FROM 1935–1936 ACCORDING TO THE NEW CLASSIFICATION.

18. The following statement shows the Revenue and Expenditure on Revenue Account from 1935–1936 according to the new classification :—

Year.	Revenue.	Expenditure on Revenue account.	Surplus (+) or Deficit (—)
(1)	(2)	(3)	(4)
1935–1936 (including Orissa)	16,04·22	15,99·37	+ 4·85
1935–1936 (Madras only)	15,73·50	15,46·87	+ 26·63
1936–1937 (Do.) .. .. .. (Preliminary accounts)	15,73·93	15,91·82	— 17·89
1937–1938 (Budget)	15,93·73	15,93·67	+ ·06

REVENUE.

19. The statement below shows the revenues distributed over the important heads :—

Year.	Land Revenue and Irrigation *minus* Working Expenses.	Excise.	Stamps.	Forest.	Registration.	Motor vehicles.	Electric schemes *minus* Working Expenses.	Other heads.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1935–1936 (including Orissa).	7,10·30	4,08·26	2,08·18	44·97	31·15	40·68	9·25	1,51·43	16,04·22
1935–1936 (Madras only).	6,99·13	3,96·69	2,04·45	43·57	30·64	40·08	9·25	1,49·69	15,73·50
1936–1937 (Madras only) (Preliminary accounts).	6,92·62	3,95·40	1,95·12	48·36	30·69	48·51	17·02	1,46·21	15,73·93
1937–1938 (Budget).	7,08·26	3,87·06	1,95·33	47·33	30·91	48·71	18·63	1,57·50	15,93·73

LAND REVENUE AND IRRIGATION.

The low actuals in 1936–1937 were due partly to the cyclone in Guntur and unfavourable seasonal conditions in some other districts and partly to collections being lower than normal owing to the Revenue authorities being engaged in work relating to the general elections during the kist season. The budget for 1937–1938 allows for a loss due to land revenue concessions of Rs. 75 lakhs in fasli 1347 as against Rs. 56·55 lakhs in fasli 1346. The increase in the revenue under this head in spite of the increased concessions is due to the collection of arrears of 1936–1937 and to the expectation that the seasonal conditions and the collection of revenue in 1937–1938 will be normal.

EXCISE.

The budget estimate for 1937-1938 allows for a loss of 13 lakhs in revenue owing to the proposed closure of toddy and arrack shops in Salem district from 1st October 1937. This loss is partly offset by an increase in the consumption of arrack and in shop rentals in other districts and an increase in the revenue from opium owing to the enhancement of issue price.

FOREST.

The preliminary accounts figure for 1936–1937 includes arrears of 1935–1936 collected in that year.

MOTOR VEHICLES.

The increase from 1936–1937 is due to the enhancement of the tax on buses and an increase in the number of motor vehicles.

ELECTRIC SCHEMES.

The increase is due to the expansion of the schemes in operation and to the commencement of operation of the Mettur scheme.

OTHER HEADS.

Interest, Administration of Justice, Industries (including Cinchona Plantations and Fisheries), Civil Works (including transfers from the Central Road Fund) and Miscellaneous (including grants from the Central Government and others) contribute the major portion of the receipts in this category. The increase in 1937–1938 is mainly due to the anticipated larger transfer from the Central Road Fund.

EXPENDITURE.

20. Expenditure, for the purpose of this review, has been divided into the three categories described below :—

Category I—Primary Government functions.—This category includes all expenditure debited to Land Revenue, Excise, Stamps, Registration, General Administration excluding expenditure from the Central Government's grant for economic development and improvement of rural areas, Administration of Justice, Jails, Police, Miscellaneous departments (Inspectors of Factories and Steam Boilers, Electrical Inspector, Examinations and Indian Partnership Act), Famine, and Miscellaneous.

Category II—Development Services.—This category includes all expenditure debited to Forest, charges on account of Motor Vehicles Taxation Acts, Irrigation, Expenditure on economic development and improvement of rural areas financed from the Central Government's grant and debited to General Administration, Electricity, Education, Medical, Public Health, Agriculture, Veterinary, Co-operative Credit, Industries (including Cinchona Plantations and Fisheries), Broadcasting, Miscellaneous Departments (Labour, Provincial and District Economic Councils, Registration of births and deaths, etc.), and expenditure on Communications and grants-in-aid.

Category III—Charges common to categories I and II.—This includes expenditure on Debt Services, Civil Works other than Communications, Pensions and Stationery and Printing.

21. The following statement shows the expenditure from 1935–1936 distributed over the three categories :—

Year.	I. Primary functions of Government.	II. Development Services.	III. Charges common.	Total.
(1)	(2)	(3)	(4)	(5)
1935–1936 (including Orissa) ..	6,91·79 [43·3 %]	7,48·94 [46·8 %]	1,58·64 [9·9 %]	15,99·37
1935–1936 (Madras only) ..	6,66·49 [43·1 %]	7,24·66 [46·8 %]	1,55·72 [10·1 %]	15,46·87
1936–1937 (Madras only) (Preliminary Accounts)	6,72·61 [42·3 %]	7,59·84 [47·7 %]	1,59·37 [10·0 %]	15,91·82
1937–1938 (Madras only) (Budget).	6,68·62 [42·0 %]	8,02·32 [50·3 %]	1,22·73 [7·7 %]	15,93·67

PRIMARY FUNCTIONS OF GOVERNMENT.

The decrease in 1937–1938 as compared with 1936–1937 is the net effect of a decrease of about 16 lakhs under famine and increases under other heads, due partly to accruing increments of pay.

DEVELOPMENT SERVICES.

The increase in 1937–1938 as compared with 1936–1937 is mainly due to larger grants to local bodies from receipts under the Motor Vehicles Taxation Act, the larger amount allotted for grants for water-supply and drainage schemes, the larger amount of interest debitable to Irrigation and Electric Works partly due to increased capital outlay and partly to the higher rate of interest charged on the capital outlay prior to 1917–1918, and increased expenditure under Education, Medical, Agriculture, Co-operative Credit, Industries, Labour and Communications.

CHARGES COMMON.

The decrease is mainly due to the reduction in debt charges as a result of the consolidation of debt (see paragraph 16), the larger amount debited to Category II as interest on Irrigation and Electric Schemes, and the decrease under Stationery and Printing owing to the absence of election expenditure. These decreases are partly offset by increases under Civil Works and Pensions.

Recurring and non-recurring expenditure.

22. For budget purposes it is important to distinguish between recurring and non-recurring expenditure.

Recurring expenditure results from standing commitments and goes on automatically from year to year. Salaries of permanent officials constitute the most important item. With the normal growth of population and the increasing complexity of administration, the recurring expenditure due to standing commitments tends to increase from year to year.

Non-recurring expenditure is expenditure which need not be repeated each year as a matter of course, though part of an item of non-recurring expenditure may fall in a year subsequent to that in which expenditure is first incurred on that item. Such expenditure is not a standing commitment and the amount of it can be regulated to some extent according to the money available in each year.

A hard and fast distinction between recurring and non-recurring expenditure is not practicable. Expenditure, though technically not recurring in the sense that it is variable in amount from year to year, may be in effect recurring in the sense that more or less money is provided every year in the budget for the same general purpose, though different items are included in different years. For example, provision is made every year for construction of new roads and bridges, village communications, water-supply (rural and urban) and drainage schemes. The provision may vary in amount, and the individual items will not be the same, but some provision is made annually. Indeed, in some cases the Government may be under a moral obligation to make reasonable provision, as, for example, for building and equipment grants to local board and private schools. Most of these schools function only on the understanding that they will receive grants from the Government for these purposes. A sudden drastic curtailment of the grants without warning would have deplorable results.

Another point is that non-recurring expenditure may involve a recurring commitment. The building of a hospital, for example, entails provision for recurring expenditure on staff, maintenance of the building and similar items.

The Madras Retrenchment Committee of 1931–1932 classed as non-recurring the expenditure on works, grants for buildings and equipment, etc., wells and pathways for the scheduled classes, grants for water-supply, drainage and road construction schemes and abnormal expenditure such as that for repairing damages due to flood or cyclone. All other expenditure was classed as recurring. The Committee were of the opinion that the distribution of expenditure as between recurring and non-recurring in the budget estimates for 1931–1932 should be regarded as normal. Assuming that the accounts classification in 1937–1938 had been in force in that year, the distribution would have been as follows :—

	Recurring.	Non-recurring.	Total.
Budget, 1931–1932	16,14·89 (91·3 per cent)	1,53·50 (8·7 per cent)	17,68·39

On the basis adopted by the Retrenchment Committee, the actual distribution, as between recurring and non-recurring, of the expenditure on revenue account budgeted for in 1937–1938 is as follows :—

	Recurring.	Non-recurring.	Total.
Budget, 1937–1938	14,89·80 (93·5 per cent)	1,03·87 (6·5 per cent)	15,93·67

The proportion of recurring expenditure in the total expenditure on revenue account has thus increased from 91·3 per cent in the budget of 1931–1932 to 93·5 per cent in that of 1937–1938. This result is due, however, not to any absolute increase in recurring expenditure, but to a larger proportionate fall in non-recurring expenditure than in recurring expenditure.

Capital Expenditure and Loans.

23. Capital Expenditure includes Capital Outlay on Irrigation Works, Industrial Development and Electric Schemes, Civil Works not charged to Revenue and payment of commuted value of pensions. The first three items belong to the category of Development Services and the last two to the category of Charges common. The totals under each category are as follows :—

Year. (1)	Development Services. (2)	Charges common. (3)	Total. (4)
1935–1936 (including Orissa)	72·85	5·12	77·97
1935–1936 (Madras only)	72·85	5·12	77·97
1936–1937 (Madras only) (Preliminary accounts)	1,04·67	11·58	1,16·25
1937–1938 (Budget)	1,43·20	29·13	1,72·33

DEVELOPMENT SERVICES.

The increase in 1937–1938 as compared with 1936–1937 occurs under Electric Schemes offset to some extent by smaller expenditure on certain Irrigation Works which are nearing completion and on minor irrigation improvements and larger recoveries on Capital account from the Cinchona Plantations.

CHARGES COMMON.

The increase in 1937–1938 is due to the greater progress with the building works under execution and the debit of commuted value of pensions to capital.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

24. The receipts (recoveries of loans) and disbursements (new loans) are as follows:—

Year. (1)	Receipts (Recoveries of loans). (2)	Disbursement (New loans). (3)
1935–1936 (including Orissa) ..	37·24	32·01
1935-1936 (Madras only)	36·53	31·41
1936–1937 (Madras only) (Preliminary accounts)	70·65	56·15
1937–1938 (Madras only) (Budget) ..	36·46	75·52

RECEIPTS.

Recoveries were abnormally high in 1936–1937 owing to the repayment in full by the Cochin Harbour authorities of loans amounting to about 30 lakhs advanced from Provincial funds and to a special repayment of about 7½ lakhs by the Tuticorin Port Trust.

DISBURSEMENTS.

The large increase in 1937–1938 is mainly due to the provision of 30 lakhs for loans to Agriculturists for relief of indebtedness against 13·79 lakhs in 1936–1937, the larger allotment for loans to the Madras Corporation, mufassal municipalities, and co-operative building and sale societies, and the provision made for the first time for loans to Government servants from Provincial funds instead of from Central funds.

The Madras Famine Relief Fund.

25. Rule 29 of the Devolution Rules and Schedule IV thereto made under section 45A of the Government of India Act, 1919, which came into force on the 1st April 1921, provided for the establishment and maintenance of a Famine Relief Fund in this Province by an annual assignment from Provincial revenues of 6·61 lakhs, subsequently reduced to 3 lakhs from 1928–1929. The annual assignment could be spent only on the relief of famine in the year concerned, the whole or any portion of it not so spent being transferred to the Famine Relief Fund at the end of the year. The provision of the annual assignment was optional when the accumulated total of the Fund was not less than 40 lakhs. The amount to the credit of the Fund was regarded as invested with the Governor-General in Council, who paid interest thereon.

The balance in the Fund could at all times be expended upon the relief of famine irrespective of the amount of such balance, while the excess over 40 lakhs, if any, could be utilized for expenditure on protective irrigation works or other works for prevention of famine, for grant of loans to agriculturists under the Land Improvement and Agriculturists' Loans Acts or for relief purposes, or for writing off irrecoverable balances of such loans.

On the 1st April 1935, the accumulated balance at the credit of the Fund amounted to 61·53 lakhs, which was the highest amount ever reached after the establishment of the Fund on the 1st April 1921. In the year 1935–1936, a sum of 1·87 lakhs accrued as interest and by recoveries of famine expenditure, while a sum of 18·92 lakhs was withdrawn to meet the expenditure during the year on relief of famine and on a protective irrigation work. The balance in the Fund on the 31st March 1936 was consequently 44·48 lakhs.

The Government of India Act, 1935, does not make provision for the continuance of the Famine Relief Fund established under the Devolution Rules, but the Madras Government considered it essential to have a statutory fund on the same lines. The Madras Famine Relief Fund Act, 1936, accordingly provides for the establishment and maintenance of the Madras Famine Relief Fund with the balance in the Fund constituted under the Devolution Rules on its being wound up as its nucleus, this amount being invested in securities of the Government of India. The main provisions of the Act are—

(1) *Assets of the Fund.*—They are—

(i) The securities of the Government of India purchased from the balance at the credit of the old Fund when it was wound up;

(ii) contributions from the revenues of the Province; and

(iii) interest accruing from time to time on the securities of the Government of India in which all sums to the credit of the Fund not immediately required for expenditure have to be invested.

(2) *Purposes for which the Fund may be utilized.*—They are—

(i) The relief of serious famine;

(ii) the relief of distress caused by serious drought, flood or other natural calamities; and

(iii) when the Fund exceeds 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

(3) *Contributions to the Fund from revenues.*—The accounts of the Fund have to be made up on the 31st March of each year, the securities belonging to it being valued at their market value on that day. Should the valuation in any year show that the balance in the Fund fell short of 60 lakhs on that day, contributions from Provincial revenues have to be made to make up the deficiency. If the deficiency exceeds 5 lakhs it may be made up in annual instalments, each of such instalments except the last being not less than 5 lakhs. Contributions may also be made otherwise, e.g., by crediting the Fund with the sale-proceeds of famine tools and surplus materials remaining unutilized after a famine, etc.

A statement showing the transactions relating to the Madras Famine Relief Fund from the year 1936–1937 will be found in **Appendix I.**

Ways and Means.

26. Before the 1st April 1937, the Government of India held the entire cash balance in the public account for British India. The Provincial Governments operated on this common body of cash and were free to overdraw without restriction in the course of the year, provided that there was no overdraft on the last day of the financial year. The Government of India alone were responsible for "ways and means" in the course of the year; that is, for arranging that the cash balances should be sufficient every day to meet all authorized payments and still leave the minimum balance in the Reserve Bank and the necessary working balances in the treasuries, and yet not so high as to cause an unnecessary loss of interest.

From the 1st April 1937, the cash balances have been separated. The Government of Madras now have their own balance with the Reserve Bank and their own agreement with the Reserve Bank, which requires them to keep a minimum balance of 40 lakhs. They also own the cash in the provincial treasuries, which should not ordinarily exceed a total of 19·15 lakhs. There is a transitional arrangement in regard to ways and means for 1937–1938, but from the 1st April 1938, the Government of Madras will be completely responsible for watching their daily cash balance. This involves making reasonably accurate forecasts of receipts and outgoings from day to day. A temporary need for additional resources will be met either by taking a ways and means advance from the Reserve Bank up to a maximum of 40 lakhs for a period between seven days and three months or by selling to the public treasury bills repayable after a period not exceeding twelve months.

The ways and means budget for a financial year shows the net effect on the opening balance of all the transactions of the year. It should provide for a closing balance at least equal to the minimum balance with the Reserve Bank and the working balances required by the treasuries. The following are the resources which are available to the Madras Government for its ways and means budget:—

Opening balance;
Excess of revenue over expenditure;
Excess of receipts over disbursements under the following heads:—
- State Provident Funds;
- Deposits and Advances including Suspense;
- Remittances;
- Loans and Advances by the Provincial Government;
- Treasury bills;

New loan.

Opening balance.—This includes all cash balances of the Government, irrespective of the source from which they are derived or the objects for which they are held. It does not include the value of the securities held in the Famine Relief Fund.

Excess of revenue over expenditure.—This represents the excess of current revenues over current expenditure, that is to say, the year's revenue surplus.

State Provident Funds.—These include the General Provident Fund (Madras), the Indian Civil Service Provident Funds, the Contributory Provident Fund (Madras) and the Civil Engineers' Provident Fund.

Deposits and Advances.—Deposits are amounts which the Government hold temporarily and will have to repay. They include the depreciation reserve funds of Government commercial undertakings and the Government Press, deposits of local funds, deposits of Revenue, Civil and Criminal Courts and a number of other deposits which are received in the course of Government business and for which banking accounts are kept with the Government. The advances included under this head are mainly those made for departmental purposes, mostly in the Survey, Forest and Public Works departments.

Suspense.—This represents transactions which are cleared when they are properly classified under the service heads concerned. Cheques for pre-audit payments are the chief item.

Remittances.—Cash remittances between treasuries and remittances between treasuries and departmental accounts, e.g., Forest, Public Works, etc., transfers between Public Works officers and remittance transfer receipts are the main items under this head.

Loans and Advances by the Provincial Government.—Under this head is shown the net recovery or disbursement on account of such loans and advances.

New loan.—This represents any loan raised during the year in the open market or otherwise having a currency of over twelve months. Normally the proceeds will be applied to capital expenditure and net disbursements under "Loans and Advances by the Provincial Government."

27. The statement below summarizes the ways and means budget of the Madras Government for 1937–1938 :— **WAYS AND MEANS, 1937–1938.**

		Budget Estimate, 1937–1938.
A. Opening balance		1,29·56
B. Receipts—		
Excess of Revenue over Expenditure charged to Revenue.	·06	
Floating Debt—Treasury Bills (net)	..	
Unfunded debt—State Provident Funds (net) ..	12·71	
Remittances (net)	7·25	
Total—B. Receipts ..		20·02
C. Opening balance *plus* Receipts		1,49·58
D. Disbursements—		
Capital Expenditure not charged to Revenue ..	1,72·33	
Loans and Advances by the Provincial Government (net).	39·06	
Deposits and Advances including Suspense and *per contra* debit of amount repaid towards consolidated loan from the Central Government (net).	23·57	
Total—D. Disbursements ..		2,34·96
E. Excess of disbursements over opening balance *plus* Receipts (D *minus* C).		— 85·38
F. Loan to be floated during the year		1,50·00
G. Closing balance (F *minus* E)		64·62

Thus the net effect of the transactions of the year, taking into account the new loan of 150 lakhs, is estimated to be a reduction of 64·94 lakhs in the opening balance. This leaves a closing balance of 64·62 lakhs, of which at least 40 lakhs should be held in the Reserve Bank and not more than 19·15 lakhs in treasuries. The free balance expected at the end of the year is therefore 5·47 lakhs.

Capital liabilities and assets of the Madras Government.

28. A statement showing the Capital Liabilities and Assets of the Madras Government as on the last day of each financial year from 1936–1937 will be found in **Appendix II.**

Contingent liabilities of the Madras Government.

29. The Madras Government have guaranteed the Indian Posts and Telegraphs Department against loss in respect of certain unremunerative post and telegraph offices opened for administrative reasons and have also guaranteed the Railway Board against loss in respect of some railway lines (see paragraph 693).

30. The Madras Government have also guaranteed, for public reasons, the due discharge by certain public bodies of certain liabilities incurred by them. Details of such guarantees are shown in **Appendix III.**

C. E. JONES,
Financial Secretary.

1st September **1937.**

PART III.

Memorandum explanatory of the figures in the Detailed Budget Estimates of Revenue and Demands for Grants.

Pages in the Detailed Budget Estimates of Revenue.

Note.—The figures under the column "Accounts, 1935–1936" in these pages include those relating to the areas transferred to the Province of Orissa on the 1st April 1936.

GENERAL.

31. This memorandum is prepared for the information of the Legislature and is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the budget estimates and the preliminary accounts of the preceding year and as between those preliminary accounts and the budget estimates of the budget year. For this purpose the major heads of account in respect of receipts and the demands for grants in respect of disbursements have been adopted as the main units. They are further subdivided according to minor heads, as in the Annual Financial Statement.

An abstract of the figures by minor heads is given first under each main unit. This is followed by general explanations of the various items of receipts or disbursements booked under each minor head, with a view to enabling the Legislature to obtain a general idea of the activities of the various Government departments and the nature of the transactions recorded against each minor head. Variations in the figures are explained as a rule only if the variation exceeds ·10 lakh under a single minor head.

With the coming into force of Part III of the Government of India Act, 1935, several changes have been made in the accounts classification of receipts and disbursements with effect from the 1st April 1937. To facilitate comparisons between the financial year 1937–1938 and previous years, the figures for the previous years have been re-arranged so as to be in accordance with their classification for 1937–1938. The figures for 1935–1936 include, however, those relating to the areas of this Province transferred to the Province of Orissa on the 1st April 1936, since it is not possible to separate them.

REVENUE.

IV. Taxes on Income other than Corporation tax.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	Pages in the Detailed Budget Estimates of Revenue.
Share of net proceeds assigned to provinces	..	..	..	..	..	1

Revenue.

32. Section 138 of the Government of India Act, 1935, lays down that taxes on income other than agricultural income shall be levied and collected by the Central Government and that a prescribed percentage of the net proceeds shall be assigned to the provinces, etc., and shall be distributed among them in such manner as may be prescribed. Notwithstanding any such assignment, the Central Government may retain out of the moneys assigned to provinces, etc., in each year of a prescribed period such sum as may be prescribed and in each year of a further prescribed period a progressively decreasing sum. The latter period may be extended by the Governor-General in his discretion if he is satisfied that the maintenance of the financial stability of the Federal Government requires him to do so.

The Government of India (Distribution of Revenues) Order, 1936, prescribes that the assignment to provinces, etc., shall be fifty per cent of the net proceeds of the tax and that the share of the Madras Government shall be 15 per cent of the amount assigned. It also prescribes that each of the two periods referred to in section 138 shall be five years, the first period commencing from the 1st April 1937, and the second period from the expiration of the first period. The sum to be retained by the Central Government out of the assignment to provinces, etc., in each of the five years of the first period shall be either the whole of it or such part thereof as will, together with the Central Government's share of the net proceeds and the contribution to the general revenues of that Government from the net Railway receipts, amount to 13 crores of rupees, whichever is less.

No credit has been taken under this head in 1937–1938, as it is not expected that any portion of the assignment to provinces will be available for distribution that year.

V. Salt.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	Pages in the Detailed Budget Estimates of Revenue.
Share of net proceeds assigned to provinces	..	..	..	..	1

Revenue.

33. Under the existing Salt Additional Import Duty (Extending) Act, 1936, an additional duty is levied on foreign salt imported into British India. In pursuance of a resolution passed by the Indian Legislative Assembly the proceeds of the duty are distributed

Pages in the Detailed Budget Estimates of Revenue.

between the Central and Provincial Governments in the ratio of 1 : 7. The amount distributed to the provinces is apportioned between them on the basis of the average consumption of sea-borne salt in each province. The share of the Madras Government is negligible as very little sea-borne salt is consumed in this province, and hence the receipts are nil.

VII. Land Revenue.

1-2

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Ordinary revenue	744·43	742·88	715·98	736·34
Sale-proceeds of waste lands and redemption of land-tax	1·83	1·64	2·18	1·80
Recoveries on account of survey and settlement charges	1·55	1·55	1·28	1·35
Rents of fisheries	.. (a)	·47	1·25	·92
Recoveries of overpayments	·03	·02	·02	·03
Collection of payments for services rendered.	·01	·02	·02	·03
Miscellaneous	5·69 (b)	8·06	5·73	5·25
Deduct—Portion of land revenue due to irrigation	— 257·02	— 272·66	— 253·12	— 256·78
Total ..	496·52	481·98	473·34	488·94
Deduct—Refunds	— 1·88	— 1·54	— 1·78	— 1·80
Grand Total ..	494·64	480·44	471·56	487·14

(*a*) is included in (*b*).

Revenue.

34. *Ordinary revenue.*—The main items under 'Ordinary revenue' are the following :—

(1) Fixed Peshkash (about 47 lakhs) from permanently settled estates and quit-rent (about 7 lakhs) on inam villages held on shrotriyam or favourable tenure ;

(2) Assessment (about 604 lakhs at present) on lands held under ryotwari tenure, inclusive of charges for supply of water which are consolidated with the assessment, second-crop assessment on single crop wet lands and water-rate on dry lands including penalty for irrigation without permission ;

(3) Miscellaneous revenue, such as quit-rent on minor inams ; water-rates charged on permanently settled estates, whole inam villages and minor inams ; receipts on account of proprietary estates village service ; revenue from lands cultivated but not held on patta and from cultivated poramboke lands ; ground-rent in towns ; and rents from river islands ; and

(4) Revenue collected by the Revenue Department on behalf of other authorities, the main items being land cess in aid of the resources of district boards (calculated at 1½ annas in the rupee on the land revenue assessment and water-rates) and the elementary education tax levied as a surcharge on land cess. These receipts are initially credited to the minor head 'Ordinary revenue' and adjusted in reduction of receipts when they are passed on to the authorities on whose behalf they are collected. The land cess and education tax amount to about 115 lakhs per annum at present.

35. *Sale-proceeds of waste lands and redemption of land tax.*—These accrue from the sale of lands at the disposal of Government, the capitalized value of land revenue assessable on land acquired for the Central Government and railway administrations in certain cases, and the sale-proceeds in excess of the amount of revenue dues of lands sold for non-payment of revenue.

36. *Recoveries on account of survey and settlement charges.*—These are mostly from local bodies, estates and private persons on account of survey and settlement work undertaken on their behalf.

37. *Rents of fisheries.*—The fishery rentals collected on behalf of local bodies are credited to this head. The payment to the local bodies is shown under the expenditure head '7. Land Revenue—d. Assignments and compensations.'

38. *Recoveries of overpayments.*—Overpayments to Government servants whose pay and allowances are debited to the head '7. Land Revenue' which are recovered in a subsequent year are credited to this minor head.

Pages in the Detailed Budget Estimates of Revenue.

39. *Collection of payments for services rendered.*—This head is intended for receipts on account of services rendered which cannot be adjusted in reduction of charges under the rules.

40. *Miscellaneous.*—Under this minor head are shown rents of buildings; receipts from quarries in and mineral produce from lands other than those under the management of the Forest Department; tree revenue collected on behalf of local bodies; sale-proceeds of usufructs and withered trees on Government lands; recovery of the cost of survey instruments and maps supplied to local bodies and private persons; fees for revenue processes, and fines and forfeitures of revenue courts; fees for the inclusion in the regular ayacut of an irrigation system of areas already under irrigation under one form or another; and other items.

41. *Deduct—Portion of land revenue due to irrigation.*—In this province fees for the supply of water from Government irrigation works are consolidated with the land revenue demand and collected by the Revenue Department. For administrative purposes an approximate amount which may be regarded as being due to the irrigation facilities provided is calculated and deducted from the head 'VII. Land Revenue' and credited to the heads 'XVII and XVIII. Irrigation' according as the irrigation sources are those for which capital and revenue accounts are kept or those for which no capital accounts are kept.

42. *Refunds.*—Land revenue and cesses collected in excess and subsequently remitted and payment to owners of the balance after adjusting Government dues of sale-proceeds of lands sold for default in payment of revenue are the main items of refunds under this head.

EXPLANATION OF VARIATIONS.

43. *Ordinary revenue.*—The decrease in the preliminary accounts for 1936–1937 is the net effect of increase under shrotriyam jodi on account of collection of arrears, and decreases under (*a*) peshkash and cesses in permanently settled estates and shrotriyams owing to non-realization of arrears taken credit for in the budget, and (*b*) ryotwari and miscellaneous revenue owing to the continuance of concessional rates of water-cess in the Cauvery-Mettur Project area against the enhancement allowed for in the budget and decrease in collections. The decrease under ryotwari and miscellaneous is partly offset by a small reduction in the rate of land revenue concessions. 2

The budget estimate for 1937–1938 assumes normal seasons and the continuance of the land revenue concessions at enhanced rates in fasli 1347 involving a loss of about 75 lakhs against 56·55 lakhs in fasli 1346, but takes credit for some expansion of irrigation in the Cauvery-Mettur Project areas.

44. *Sale-proceeds of waste lands and redemption of land tax.*—The increase in the preliminary accounts for 1936–1937 is due to large receipts on account of sale of lands in Cochin, of tank-bed lands in the Panjappatti Reservoir and of some lands acquired for the Police Department in the Trichinopoly District. The budget estimate for 1937–1938 takes credit for normal sales. 1

45. *Recoveries on account of survey and settlement charges.*—These recoveries vary with the amount of work undertaken for local bodies, estates and private persons. 1

46. *Rents of fisheries.*—The preliminary accounts for 1936–1937 include arrears. The budget estimate for 1937–1938 takes credit for normal receipts. 1

47. *Miscellaneous.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to the inclusion fees collected in the Kistna delta being less than was anticipated. 2

48. *Portion of land revenue due to irrigation.*—The decrease in the preliminary accounts for 1936–1937 is due to the continuance of the concessional rates of water-rate in the Cauvery-Mettur Project areas instead of the enhancement budgeted for. The budget estimate for 1937–1938 allows for expansion of irrigation in the area. 1

49. *Refunds.*—These are of a fluctuating character. 2

Pages in the Detailed Budget Estimates of Revenue.

3-7

VIII. Provincial Excise.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Country spirits	119·18	113·88	118·40	119·92
Country fermented liquor	221·56	218·42	215·37	205·30
Malt liquors	3·15	3·28	3·77	3·71
Wines and spirits (foreign liquors other than beer, medicated wines, and commercial spirits) ..	7·77	7·52	8·77	8·90
Receipts from commercial spirits including denatured spirits and medicated wines ..	·03	·03	·14	·15
Opium	32·58	27·77	26·60	27·27
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1·37	·95	1·66	1·28
Hemp and other drugs	18·97	18·14	17·35	17·34
Receipts from distilleries	·02	·02	·02	·02
Fines, confiscations and miscellaneous ..	4·45	4·44	3·77	3·75
Recoveries of overpayments	·02	·02	·02	·02
Collection of payments for services rendered ..	·14	·28	·20	·21
Total ..	**409·24**	**394·75**	**396·07**	**387·87**
Deduct—Refunds	— ·98	— ·62	— ·67	— ·81
Grand Total ..	**408·26**	**394·13**	**395·40**	**387·06**

Revenue.

50. This major head records the revenue collected by the Provincial Government in connexion with the control of the manufacture, sale, consumption and other operations connected with alcoholic liquors and hemp drugs and of the sale and consumption of raw opium and manufactured drugs. It does not include the customs duty levied by the Central Government on imported liquors.

51. *Country spirits.*—Duty levied on arrack supplied to shopkeepers for sale to the public and licence fees for the contract supply of arrack, for warehouses, wholesale depots and for retail sale at shops are credited to this head.

52. *Country fermented liquor.*—Tax levied on coconut, sago and date palms, palmyra and dadasal tapped for fermented toddy and licence fees for sale of toddy in shops are credited to this head.

53. *Malt liquor.*—Duty on beer brewed in Kaity and Naduvakkarai in the Province and on that imported from Bangalore, licence fees for the sale of beer and gallonage fee on beer sold under foreign liquor fixed fee licences are the main items.

54. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—Duty on wines and spirits manufactured in India, licence fees for foreign liquor taverns, receipts from fixed fee licences which are of several kinds and include hotel, bar and refreshment room licences and fees from clubs, licence fee on the sale of denatured spirit and methyl alcohol and gallonage fee on wines and spirits sold under the fixed fee licences are some of the main items.

55. *Receipts from commercial spirits including denatured spirits and medicated wines.*—Licence fees for the sale of rectified spirits and medicated wines and gallonage fees on medicated wines and commercial spirits are the main items.

56. *Opium.*—Opium for local consumption in this Province and in Coorg, Mysore, Travancore, Cochin, Pudukkottai and the French establishments is purchased by the Madras Government from the Central Government's factory at Ghazipur at the actual cost of production fixed according to the commercial principles of costing, and the payment to the Central Government is shown as expenditure under the head '8. d. Provincial Excise—Cost of opium supplied to the Excise Department.' When opium is supplied to Indian States and Coorg, the cost price and a small charge for incidental expenses are collected from them. When it is supplied to shops in this Province and to the French establishments, a fixed issue price for each seer representing both cost price and duty is levied, which is distributed separately in the accounts as cost price and duty. That portion which represents duty after deducting a small amount for incidental expenses is refunded to the French establishments in the following year, and the refund is debited as expenditure under the head '8. d. Provincial Excise—Compensations.' Licence fees for the retail sale of opium to consumers and for the sale of manufactured drugs are also credited to this minor head.

57. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—This headconsists of two items, namely, spirits used in the manufacture of medicines, etc., and spirits for other commercial, scientific and industrial purposes. The

Pages in the Detailed Budget Estimates of Revenue.

major portion of the receipts under the first item are from imports from other Provinces, while that under the second item is from preparations in this Province.

58. *Hemp and other drugs.*—Under this head are credited receipts on account of ganja and bhang. These drugs are manufactured in this Province and stocked in Government storehouses. Ganja is issued for consumption in the Province and in Orissa, Travancore, Cochin, Pudukkottai, Sandur and the French establishments and bhang for consumption in the Province, Orissa, Central Provinces and the Civil and Military Station, Bangalore. Supplies of ganja to Orissa, Travancore, Cochin, Pudukkottai and Sandur are made on payment of cost price, while supplies for consumption in the Province and French establishments are charged duty also. Duty is charged also on supplies of bhang to the Province and the Civil and Military Station, Bangalore; but the duty on hemp drugs is refunded to the French establishments and Bangalore in the succeeding year. Receipts on account of these supplies and licence fees for retail sale of these drugs and for druggists' permits for sale of medicinal preparations of hemp drugs are credited to this head.

59. *Receipts from distilleries.*—These are licence fees for private distilleries and licence fee and rent for the Government distillery at Chowghat in Malabar.

60. *Fines, confiscations and miscellaneous.*—The more common kinds of offences under the abkari laws are illicit distillation of arrack and tapping of toddy; unlicensed possession and sale of such liquors; illicit transport and unlicensed sales; adulteration; dilution; use of false measures; illicit cultivation of opium and hemp plant; smuggling; and offences relating to coca leaf.

All penalties and forfeitures on account of these offences and compounding fees, fees charged for duplicates of licences and passes, duty on excess wastage of liquor and other sundry items, rents of residential buildings, sale-proceeds of dram measures and bungrods, of confiscated opium and of unserviceable stores and materials are credited to this head.

61. *Recoveries of overpayments.*—These include recoveries of excess pay and travelling allowance paid to departmental officers.

62. *Collection of payments for services rendered.*—Contributions from contract suppliers towards distillery and warehouse establishments, the recovery of the cost of the staff employed by Government on behalf of private firms for the supervision of spirituous medicinal preparations manufactured by them, the recovery from His Exalted Highness the Nizam's Government of the leave salary contributions of officers whose services are lent to that Government and the recovery from the Central Government in respect of the staff employed in connexion with the administration of the Sugar and Matches (Excise Duty) Acts are credited to this head.

63. *Refunds.*—These include remissions in exceptional cases on account of losses sustained by renters and rebates of duty and tree-tax.

EXPLANATION OF VARIATIONS.

64. *Country spirits.*—The increase in the preliminary accounts for 1936–1937 is from duty as a result of an increase in consumption of licit arrack, partly counterbalanced by lower rentals for shops than were anticipated in the budget. The budget estimate for 1937–1938 is based on a general improvement both under duty and rentals, but allows for a loss of 2 lakhs as a result of the proposed closure of arrack shops in the Salem District as from the 1st October 1937. 4

65. *Country fermented liquor.*—The rentals for the toddy shops for the lease year October 1936 to September 1937, half of which accrued in the year 1936–1937, showed a decline as compared with the rentals for the previous lease which were adopted for budget purposes. This decrease together with a fall under tree-tax accounts for the decrease in the preliminary accounts, 1936–1937. The budget estimate for 1937–1938 is based on the assumption that the rentals for the next toddy year will continue as at present but that the receipts under tree-tax will show a slight increase. Allowance has however been made for a loss of 11 lakhs consequent on the proposed closure of toddy shops in the Salem District as from the 1st October 1937. 4

66. *Malt liquors.*—The increase in the preliminary accounts for 1936–1937 is due to the larger rentals for which the beer shops were sold and to the levy of gallonage fees on imported foreign liquor with effect from the 1st April 1936, partly offset by a decrease in the receipts from duty on beer manufactured in India owing to a fall in consumption. The budget estimate for 1937–1938 takes credit for the collection of gallonage fees during four quarters as against three quarters only in respect of which the gallonage fees accrued in 1936–1937. It, however, allows for a reduction under duty due to the reduction in the rate of excise duty on beer manufactured in India from 12 annas to 10 annas per gallon with effect from the 1st April 1937. 4

Pages in the Detailed Budget Estimates of Revenue.

5 67. *Wines and spirits.*—The increase in the preliminary accounts for 1936–1937 is due to larger receipts under duty owing to an increase in consumption, to the larger rentals for which the foreign liquor taverns were sold, and to the levy of gallonage fees on imported foreign liquor with effect from the 1st April 1936, these increases being partly offset by a decrease in the fees realized by the sale of licences under the fixed fee system. The budget estimate for 1937–1938 takes credit for a full year's receipts under the gallonage fee system.

5 68. *Receipts from commercial spirits including denatured spirits and medicated wines.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is mainly due to the introduction of the gallonage fee system with effect from the 1st April 1936.

6 69. *Opium.*—The decrease in the preliminary accounts for 1936–1937 is due to a fall in the quantity of opium issued to licensed vendors in the Presidency owing to a fall in consumption and in the rentals for which the shops were sold. The preliminary accounts, however, include the recovery from the Orissa Government of the cost of opium supplied from this Province in 1936–1937. The budget estimate for 1937–1938 does not take credit for any recovery from the Government of Orissa as that Government will make their own arrangements for obtaining opium direct from the factory, but allows for an increase under duty and a decrease in the rentals consequent on the enhancement in the issue price of opium from Rs. 80 to Rs. 85 per seer. It also takes into account the increase in the cost price of opium from Rs. 18–15–0 to Rs. 19–7–0 per seer with effect from the 1st April 1937.

6 70. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—The preliminary accounts for 1936–1937 are abnormal. The budget estimate for 1937–1938 allows for a fall in revenue due to the reduction in the rate of duty on Indian-made rectified spirits with effect from the 1st April 1937.

6 71. *Hemp and other drugs.*—The decrease in the preliminary accounts for 1936–1937 is due to a decrease in consumption and to the smaller rentals for which the shops were sold. The preliminary accounts, however, include the recovery of centage charges on the quantity of ganja supplied to the Orissa Government in 1936–1937. The budget estimate for 1937–1938 also takes credit for a similar recovery as the ganja required for consumption in the Orissa Province will be supplied from this Province in 1937–1938 also, but allows for a small fall in revenue due to the fact that only a small centage charge will be levied on the supply of ganja to Pudukkottai State with effect from the 1st April 1937 instead of one-fourth of the duty.

Loss of Revenue on account of the closure of liquor shops in the Salem district.

72. The loss of revenue on this account is about 13 lakhs in 1937–1938 and 26 lakhs in future years

IX. Stamps.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
8–9 Non-judicial—				
Stamp duties on bills of exchange, cheques and other commercial documents.	9·19	8·15	9·11	9·25
Sale of other non-judicial stamps	71·22	69·80	68·60	69·50
Duty on impressing documents	·80	·70	·61	·60
Fines and penalties	1·11	1·10	1·03	1·02
Miscellaneous	·01	·01	·01	·01
Total ..	82·33	79·76	79·36	80·38
Deduct—Refunds	— 1·42	— 1·41	— 1·19	— 1·22
Total—Non-Judicial ..	80·91	78·35	78·17	79·16
Judicial—				
Court-fees realized in stamps	120·07	116·40	110·18	109·50
Sale of stamps (stamped copy papers).. ..	8·35	8·17	7·87	7·88
Fines and penalties		..	·01	..
Miscellaneous	·01	·01	·02	·01
Total ..	128·43	124·58	118·08	117·39
Deduct—Refunds	— 1·16	— 1·00	— 1·13	— 1·22
Total—Judicial ..	127·27	123·58	116·95	116·17
Grand Total ..	208·18	201·93	195·12	195·33

Revenue.

73. The Major head 'IX. Stamps' is divided into two sub-major heads :—

Non-judicial.
Judicial.

74. *Non-judicial.*—Stamps are utilized for the payment of duty prescribed in the Indian Stamp Act, 1899, as amended by the Madras Stamp (Amendment) Act, 1922, on instruments, such as leases, mortgages, bills of exchange, hundis and the like.

Certain specified instruments or classes of instruments have been exempted from the payment of stamp duty, e.g. :—

(1) All instruments executed by or on behalf of or in favour of the Government when they would otherwise be liable to pay the duty under the Act, and certain instruments specifically exempted from duty in Schedule I of the Act;

(2) Documents arising in the course of the business of public departments, mostly those relating to dealings with agriculturists, forest contracts and leases, security bonds of Government servants, stipendiary students and others, hypothecation of lands and buildings in respect of Government grants, etc.;

(3) Deeds evidencing transfer of debentures floated by the Central Land Mortgage Bank, Madras.

75. *Judicial.*—Stamps are used for the payment of the duties imposed on judicial instruments by the Indian Court Fees Act, 1870, payable by persons having business in Courts of Justice including revenue courts and public offices. The fees payable on different documents are given in Schedules I and II of the Act, and the mode of valuing suits for purposes of taxation is explained in the Act itself. Certain documents have been exempted specifically in section 199 of the Act and certain others have been exempted in exercise of the powers conferred by section 35 of the Act, most of which relate to matters arising in the course of public business, especially in connexion with dealings with agriculturists.

NON-JUDICIAL.

76. Stamp duties under the Indian Stamp Act are generally collected by the sale of non-judicial stamps which are of three descriptions—

(1) Adhesive stamps bearing specific titles, which may be used only for particular classes of documents indicated by the respective titles, e.g., foreign bills, share transfers, insurance documents, etc.

(2) General adhesive stamps not bearing specific titles which are required to be or may, in lieu of stamp papers of the same value, be used for certain instruments.

NOTE.—When such stamps are to be used in lieu of stamp papers, the instruments are forwarded before execution to the General Stamp Office at Madras or to any one of the Collectorates of South Kanara, Malabar, Tinnevelly or East Godavari. Adhesive stamps of the required value are affixed to the instruments in these offices and are impressed or perforated with the name of the office concerned and the date of impressing or perforation. The parties concerned may themselves present the instruments at the above mentioned offices. When similar applications are received in the Collectorates of districts other than the four mentioned above, the duty is collected by the Collectors concerned, but the instruments are sent to one of the five offices above mentioned (generally the nearest one) for impressing or perforation.

(3) Stamp papers of different monetary denominations and engraved or embossed hundi papers.

The following are the particulars of the various minor heads under "Non-Judicial".

77. *Stamp duties on bills of exchange, cheques and other commercial documents.*—The sale-proceeds of all adhesive stamps and of engraved or embossed hundi papers and the amounts collected from parties presenting instruments at the Stamp Office in Madras City and in the Collectorates of South Kanara, Malabar, Tinnevelly and East Godavari for affixing adhesive stamps and impressing or perforating them are credited to this minor head.

78. *Sale of other non-judicial stamps.*—The sale-proceeds of stamp papers of the several monetary denominations are credited to this minor head.

79. *Duty on impressing documents.*—When instruments are not presented by parties at one of the five offices mentioned above for affixing adhesive stamps and impressing or perforating them but at the Collectorates of other districts, the Collectors concerned collect the amounts due from the parties and credit them to this minor head and not to the first mentioned minor head. The stamp duty on documents voluntarily brought for adjudication (section 31) and duty on unstamped or insufficiently stamped documents levied by the Collectors and Courts under Chapter IV of the Indian Stamp Act are also credited to this minor head.

80. *Fines and penalties.*—When instances of insufficiently stamped or unstamped instruments come to the notice of Civil Courts or Collectors, the proper amount of duty together with a penalty is levied. The amount representing duty is credited to the appropriate minor head, while the penalty is credited to this minor head.

81. *Miscellaneous.*—This includes adjudication fees, recoveries of value of stamps lost, compounding fees collected under section 70 (3) of the Indian Stamp Act and other receipts, such as sale-proceeds of packing boxes, etc.

Pages in the Detailed Budget Estimates of Revenue.

82. *Refunds.*—Under this head are booked refunds made under the Indian Stamp Act and the rules thereunder of the value of stamps spoiled, rendered useless, misused, or not required for use or returned into store on resignation of the vendor's licence, or on his death or on permission being given to him to return any stamps.

JUDICIAL.

The following are the particulars of the various minor heads.

83. *Court-fees realized in stamps.*—Court-fees including process fees, and fees for attestation of powers-of-attorney by magistrates realized in stamps impressed with the amount are credited to this minor head. Court-fees realized in cash, the amount of which is inconsiderable, are credited to "XXI. Administration of Justice."

84. *Sale of stamps (stamped copy papers).*—Stamped copy papers are neither non-judicial nor judicial stamps, but are classed as 'judicial' as they are used for transcribing copies of documents for parties in judicial and revenue courts and in public offices. The value impressed on the paper (3 annas) represents the cost of paper and of labour for copying 175 words. The transcription of a document in a stamped copy paper does not exempt it from the liability to be stamped under the Court Fees Act when it is produced before a court or a public office. The sale-proceeds of stamped papers for copies, and record room receipts realized in stamps are credited to this minor head.

85. *Fines and penalties.*—Fines and penalties levied under the Indian Court Fees Act are credited to this head.

86. *Miscellaneous.*—This includes adjudication fees, composition duty and other items, such as the sale-proceeds of packing boxes, etc.

87. *Refunds.*—Under this head are booked refunds of excess fees collected and of the value of spoiled stamps and rebates and reliefs permitted by the Indian Court Fees Act.

EXPLANATION OF VARIATIONS.

Non-Judicial.

8 88. *Stamp duties on bills of exchange, cheques and other commercial documents.*—The increase in the preliminary accounts for 1936–1937 is largely under adhesive revenue stamps and the budget for 1937–1938 takes credit for a further increase.

8 89. *Sale of other non-judicial stamps.*—The preliminary accounts for 1936–1937 show an unexpected fall while the budget for 1937–1938 anticipates some recovery.

Judicial.

8 90. *Court fees realized in stamps.*—The decrease in the preliminary accounts for 1936–1937 is due to a fall in litigation probably as a result of the various debt relief measures. The budget for 1937–1938 allows for a further fall.

8 91. *Sale of stamps (stamped copy papers).*—The preliminary accounts for 1936–1937 show an unexpected fall and no material improvement is anticipated in 1937–1938.

X. Forest.

10-11

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Timber and other produce removed from the forests by Government agency.	16·44	16·66	20·33	19·21
Timber and other produce removed from the forests by consumers or purchasers.	23·08	21·16	22·66	22·63
Drift and waifwood and confiscated forest produce.	·09	·07	·11	·10
Revenue from forests not managed by Government	2·25	2·21	2·11	2·10
Miscellaneous	3·55	3·52	3·63	3·63
Total ..	45·41	43·62	48·84	47·67
Deduct—Refunds	— ·44	— ·35	— ·48	— ·34
Grand Total ..	44·97	43·27	48·36	47·33

Revenue.

92. Forests are classified as below :—

Reserved forests and private forests taken on lease under the control of the Forest Department ;

Pages in the Detailed Budget Estimates of Revenue.

Reserved forests and reserved lands managed by specially constituted forest panchayats under the control of the Revenue Department, and commonly known as ryots' forests.

93. Revenue credited to the several minor heads under the head 'X. Forest' is as follows :—

Timber and other produce removed from the forests by Government agency.—Under this minor head is credited the revenue derived by extraction direct by the Forest Department of the produce of both reserved and unreserved forests when such departmental extraction is found desirable on a consideration of the value or quantity of the produce and other relevant factors or when there are no contractors and others offering to do the extraction. The main sources are sandalwood, teak and other valuable timber, firewood and charcoal, bamboos, and minor produce such as fodder, tamarind, soapnuts, tanning materials, lac, nuxvomica, spices, honey, elephant tusks, bones, horn, etc.

94. *Timber and other produce removed from the forests by consumers or purchasers.*—The right to extract produce from forests is sold to contractors or consumers when the Forest Department does not consider the produce to be of sufficient importance to require departmental extraction or when non-departmental extraction is considered to be more convenient both to the department and to the consumers, e.g., extraction of timber in limited quantities or areas, firewood and charcoal, bamboos and fodder, auction of grazing rights, quarrying, and collection of tanning materials, manure leaves, etc.

Payments by contractors and consumers are credited to this minor head, and booked separately according as they are in respect of forests under the control of the Forest Department or of the Revenue Department.

95. *Drift and waifwood and confiscated forest produce.*—Sale-proceeds of drift and waif timber and of confiscated timber and produce of all kinds are credited to this head.

96. *Revenue from forests not managed by Government.*—Revenue derived by Government from forests transferred to the control of forest panchayats is credited to this minor head. The Government revenue is restricted to that derived from the sale of major fuel coupes and the rent levied from the panchayats. All other receipts from these forests, such as grazing fees, removal of leaves for manure and of dead trees, quarrying, etc., are appropriated direct by the panchayats and do not pass through this head. When, as a result of adverse seasonal conditions, a panchayat is not able to realize the grazing fees in full or when, as a result of fodder scarcity, a panchayat forest is thrown open to free or concessional grazing otherwise than on the initiative of the panchayats, a portion of the rent payable by the panchayat is remitted.

Compounding fees collected in respect of offences committed in these forests are also credited to this minor head. A moiety of the fees collected in respect of offences which are reported by each panchayat is given to it as a grant and debited to '10. Forest—b. Conservancy and Works—Forest Panchayats.'

97. *Miscellaneous.*—All revenue which does not fall under any other head is credited to this head. The chief sources are fees levied on time-expired permits, penalties for breaches of contract levied from contractors, rents of departmental buildings, forest rest-houses and land under temporary cultivation, fees on registration of property marks, sale-proceeds of surplus and unserviceable stores and animals, compounding fees in respect of forest offences except those in panchayat forests reported by the panchayats, receipts on account of cattle straying in forest areas and consequently impounded, compensations for damage awarded by courts, fees for shooting licences, pilgrim fees collected in the Nallamalais, hire of the Forest Department's boats and animals, sale-proceeds of forest lands and buildings and of confiscated implements and other articles which are not forest produce, contributions from local bodies or private individuals and owners of private forests for the construction or maintenance of forest roads, contributions towards the leave salary of forest officers on foreign service, receipts from the Forest College, recoveries of advance payments and fees for fishing licences.

98. *Refunds.*—Refunds of forest revenue collected either erroneously or in excess are shown under this head.

Pages in the Detailed Budget Estimates of Revenue.

EXPLANATION OF VARIATIONS.

10 99. *Timber and other produce removed from the forests by Government agency.*—The increase in the preliminary accounts for 1936–1937 is due to the sale of a larger quantity of sandalwood than was anticipated in the budget and to the realization, in addition to the sale-proceeds of sandalwood sold during the year, of the balance of sandalwood revenue of 1935–1936 amounting to about 1·73 lakhs. The fall in 1937–1938 is the net effect of the absence of any similar carry-over of arrear revenue and the anticipated sale of larger quantities of timber and sandalwood, owing to the extraction of teak from certain plantations in the Madura division according to the working plan and the exploitation of Salem sandalwood areas.

11 100. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the preliminary accounts for 1936–1937 is due to the better prices realized for timber coupes in the Upper Godavari division and for tanning-bark leases in the Anantapur district than was anticipated in the budget; to better grazing collections and to the renewal of the leases of Ulandi forest in Coimbatore and of the inaccessible working circle in Nilambur.

11 101. *Revenue from forests not managed by Government.*—The decrease in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is mainly due to the non-sale of fuel coupes in the Trichinopoly district owing to the revision of the working plan and to the reduction or remission of rents payable by panchayats as a result of throwing open of panchayat forests in the Anantapur and Chittoor districts for free or concessional grazing in 1935–1936.

11 102. *Refunds.*—The preliminary accounts for 1936–1937 include the refund of the value of sandalwood in certain patta lands in Nilgiris division extracted and sold by the department and the refund of excess collection of elephant hire realized from the London Film Company.

XI. Registration.

		Accounts, 935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
12	Fees for registering documents	21·47	21·30	20·71	20·85
	Fees for copies of registered documents	·63	·76	·62	·67
	Miscellaneous	9·11	9·23	9·41	9·45
	Total ..	31·21	31·29	30·74	30·97
	Deduct—Refunds	— ·06	·04	— ·05	— ·06
	Grand Total ..	31·15	31·25	30·69	30·91

Revenue.

103. Under the Indian Registration Act, 1908, the registration of documents is compulsory or optional according to the nature of the documents. All documents affecting immovable property unless exempted and authorities to adopt (not conferred by a will) require registration and all other documents may be registered at the option of the party concerned.

104. Fees and other receipts collected by the Registration Department are in respect of the following :—

(1) Registration of documents ;
(2) Making or granting copies of reasons, entries, or documents, including fees on applications for copies and for comparing and certifying copies printed at the expense of an applicant ;
(3) Searching the registers ;
(4) Authentication of powers of attorney ;
(5) Issue of processes and commissions ;
(6) Filing translations, applications and appeals ;
(7) Attending at private residences ;
(8) Safe custody and return of documents including postage charges for return ;
(9) Deposit and withdrawal of sealed covers containing wills ;
(10) Rents from residential buildings, recoveries of overpayments, if any, in previous years, of cost of special staff employed at the request of parties, and of leave contributions of officers on foreign service, sale proceeds of unserviceable stores and materials, fees for transmission of notices presented with documents under the Madras Estates Land Act and other items.

Pages in the Detailed Budget Estimates of Revenue.

Item (1) is credited to the minor head 'Fees for registering documents,' item (2) to the minor head 'Fees for copies of registered documents' and all other items to the minor head 'Miscellaneous.'

105. A few classes of documents have been exempted from the payment of fees in whole or in part, e.g.—

(a) mortgage deeds executed by Government servants in respect of house-building advances;

(b) documents relating to co-operative societies and land mortgage banks;

(c) encumbrance certificates issued in connexion with loans under the Agriculturists' Loans Act.

EXPLANATION OF VARIATIONS.

106. *Fees for registering documents.*—The decrease in the preliminary accounts for 1936–1937 notwithstanding an increase in the number of documents registered is due to the 12
fall in the value of immovable property. The budget estimate for 1937–1938 takes credit for a small growth in revenue.

107. *Fees for copies of registered documents.*—The decrease in the preliminary accounts 12
for 1936–1937 is due to the credit taken in the budget for additional income from the levy of fees on applications for copies of registered documents proving to have been over-optimistic.

108. *Miscellaneous.*—Levy of fees for transmission of notices under the Madras Estates 12
Land Act and on memoranda of appeals or applications to a Registrar from orders of a Sub-Registrar refusing registration of a document accounts for the increase in the preliminary accounts for 1936–1937 and in the budget for 1937–1938 which, in addition, takes credit for a further increase.

XII. Receipts under Motor Vehicles Taxation Acts. 13

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Receipts under the Provincial Motor Vehicles Taxation Acts	36·51	35·47	44·19	44·50
Fees and other receipts	4·53	4·49	4·68	4·56
Total ..	**41·04**	**39·96**	**48·87**	**49·06**
Deduct—Refunds	— ·36	— ·38	— ·36	— ·35
Grand Total ..	**40·68**	**39·58**	**48·51**	**48·71**

Revenue.

109. Taxes and fees levied under the Madras Motor Vehicles Taxation Act, 1931, the Indian Motor Vehicles Act, 1914, and the rules issued thereunder are credited to this major head.

110. *Receipts under the Provincial Motor Vehicles Taxation Acts.*—The Madras Motor Vehicles Taxation Act, 1931, substituted a provincial tax on motor vehicles for all tolls levied by the Government and by local bodies and the tax on motor vehicles levied by local bodies before the commencement of the Act, and provided for the distribution of the proceeds of the provincial tax, after deducting the amount of tax refunded and the expenses of collection, on the basis of the average annual income of the Government and of local bodies from tolls and the local tax on motor vehicles during the three years ending the 31st March 1931. On this basis the share of local bodies is about 95·19 per cent and that of the Government about 4·81 per cent of the net proceeds in each year. The local bodies are paid in advance each year 90 per cent of the estimated amount due to them for that year, the balance being paid in the succeeding year together with the advance payments in respect of that year.

The expenses of collection and the payments on account of the share of local bodies are debited to the corresponding expenditure head "12. Charges on account of Motor Vehicles Taxation Acts."

111. *Fees and other receipts.*—Fees levied in pursuance of rules made under the Indian Motor Vehicles Act, 1914, are credited to this minor head. The main items are—

Fees for registration of motor vehicles and for trade licences issued to manufacturers, dealers and repairers; for permits to undergo instruction in motor

Pages in the Detailed Budget Estimates of Revenue.

driving, and for licences to drivers ; for permits for the letting or plying for hire of motor vehicles (G permits) and for conductors employed in such vehicles, fees for inspection of such vehicles, and fees levied from applicants for posts of inspectors of motor vehicles. Fees for furnishing extracts to trading firms from the register of motor vehicles are also credited to this head.

EXPLANATION OF VARIATIONS.

13 112. *Receipts under the Provincial Motor Vehicles Taxation Acts.*—The large increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is due mainly to the enhancement of the rate of tax on motor buses from the 1st April 1936, and partly to an increase in the number of motor vehicles.

13 113. *Fees and other receipts.*—The receipts are of a fluctuating character and were above normal in 1936–1937.

13 114. *Refunds.*—Refunds are expected to be lower in 1937–1938 as a result of the introduction of short-term permits under the Madras Motor Vehicles Taxation Act, 1931, in lieu of the collection of a quarter's tax in advance and subsequent refund of a portion.

14

XIII. Other Taxes and Duties.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Betting tax	·83	·75	·82	1·60
Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.	·34	·34	·37	·33
Other receipts	·77	·75	·21	·20
Total ..	1·94	1·84	1·40	2·13
Deduct—Refunds	— ·01	— ·01	— ·02	— ·01
Grand Total ..	1·93	1·83	1·38	2·12

Revenue.

115. *Betting tax.*—The Madras Betting Tax Act, 1935, which is at present in force only in respect of the race meetings at Guindy in the Chingleput District, authorises the levy of the following taxes :—

(1) On backers in respect of all moneys paid by them into any totalizator by way of stakes or bets ;

(2) On book-makers in respect of all moneys (exclusive of the amount of bets) paid or agreed to be paid by them to backers.

The maximum rate of tax in both cases is 4 per cent of every sum paid into the totalizator and of every sum paid out by the book-makers. The tax was levied at 1¼ per cent in 1935–1936 and in 1936–1937 and will be levied at 2½ per cent from 1937–1938.

116. *Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.*—Fees for meter test and arbitration and for technical advice to local bodies, licence and inspection fees leviable under the Indian Electricity Act and Rules, and fees under the Cinematograph rules for electrical inspection of cinemas are credited under this head.

117. *Other receipts.*—The main item is the royalty collected from the Mysore Government for the utilization of the Cauvery water at Sivasamudram for generation of electricity.

EXPLANATION OF VARIATIONS.

14 118. *Betting tax.*—The increase in the budget estimate for 1937–1938 is due to the enhancement of the rate of tax from 1¼ per cent to 2½ per cent.

14 119. *Other receipts.*—Until 1935–1936 the royalty was calculated on the quantity of energy generated. It is proposed to fix the amount permanently at ·20 lakh per annum from 1936–1937.

Pages in the Detailed Budget Estimates of Revenue.

Irrigation, Navigation, Embankment and Drainage Works—Gross Receipts.

120. Irrigation, navigation, embankment and drainage works are classified in the accounts either as works for which capital accounts are kept or as works for which no capital accounts are kept—see paragraph 322.

Revenue accruing on account of these works is classified as follows :—

(1) Indirect receipts representing the portion of land revenue due to irrigation works, which is collected by the Revenue Department, initially credited to VII. Land Revenue and subsequently transferred to the Irrigation Revenue heads—see paragraph 41.

(2) Direct receipts collected by the Irrigation Department.

These direct receipts represent sale-proceeds of water sold for irrigation purposes and collected otherwise than as part of the land revenue demand and of water sold for domestic consumption in towns and to railways, factories, mills, etc. ; receipts by the sale of the produce of regular plantations on canal banks and of wood, grass, etc., from other than regular plantations ; navigation receipts, such as from transit dues, transport profits and tolls and hire of ferry boats ; rents realized from canal berms and from buildings, furniture and other special amenities, recoveries of expenditure from cultivators and others, e.g., for kudimaramat works executed by the Irrigation or Revenue Department ; and miscellaneous receipts, e.g., from sale of drift wood and of unserviceable or surplus stores and materials, confiscated deposits, etc.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

15–20

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Irrigation Works—				
Productive	5·23	5·19	5·53	5·01
Unproductive	·71	·61	·63	·66
Portion of land revenue due to irrigation (Productive and Unproductive)	161·66	177·30	157·76	161·42
Navigation, Embankment and Drainage Works—Unproductive	·81	1·10	1·11	1·12
Total ..	**168·41**	**184·20**	**165·03**	**168·21**

Revenue.

121. *Irrigation Works—Productive.*—The major portion of the receipts accrues from the Godavari, Kistna and Cauvery delta systems, the Cauvery-Mettur Project areas and the Periyar system.

122. *Unproductive.*—The Madras Water-supply and Irrigation system, the Kurnool-Cuddapah canal and the Kanniyampalayam anicut in Coimbatore contribute the major portion of the receipts under this head.

123. *Navigation, Embankment and Drainage Works.*—Nearly the whole of the revenue accrues from the Buckingham canal, that from the Vedaranniyam canal being negligible.

Explanation of variations.

124. *Irrigation Works—Productive.*—The increase in the preliminary accounts for 1936–1937 is due to the recoveries of expenditure being more than anticipated. The decrease in the budget estimate for 1937–1938 is due to the prohibition of cultivation in the water-spread of the Mettur Reservoir. 16–1

125. *Navigation, Embankment and Drainage Works.*—Reduction of railway freight on goods has resulted in diversion of traffic from the Buckingham canal to the railway. The receipts would otherwise have been larger. 20

Pages in the Detailed Budget Estimates of Revenue.

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Pages		Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
21–23	Irrigation Works—				
	Public Works Department	·69	·63	·60	·61
	Minor Irrigation	·48	·45	·48	·50
	Portion of land revenue due to Irrigation ..	95·36	95·36	95·36	95·36
	Navigation, Embankment and Drainage Works.	·85	·63	·79	·79
	Total ..	97·38	97·07	97·23	97·26

Revenue.

126. *Irrigation Works—Public Works Department.*—The main items of receipts are on account of water taken by the Madura Mills Company and other mills and railways and from sale of canal produce.

127. *Minor Irrigation.*—These are under the control of the Revenue Department and the main items of receipts are recoveries on account of kudimaramat works and from sale of water to railways, mills, etc.

128. *Navigation, Embankment and Drainage Works.*—The receipts accrue mainly from the river conservancy divisions and the West Coast and Dummagudem canals.

EXPLANATION OF VARIATIONS.

23 129. *Navigation, Embankment and Drainage Works.*—The increase occurs mainly under receipts from plantations in the river conservancy division in Tanjore.

XX. Interest.

Pages		Accounts, 1935–1936	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
24–26	Interest on loans and advances by the Provincial Government.	19·31	21·09	21·63	19·85
	Interest on arrears of revenue	·29	·43	·45	·29
	Miscellaneous	·04	·05	·07	·03
		(a) 2·22	(a) ·50	(a) 1·18	..
	Total ..	21·86	22·07	23·33	20·17
	Deduct—Refunds	— ·02	— ·02	— ·01	— ·02
	Grand Total ..	21·84	22·05	23·32	20·15

(a) Interest on Provincial balances deposited with the Central Government

Revenue.

130. *Interest on loans and advances by the Provincial Government.*—Interest on the outstanding principal of loans advanced by the Government to local bodies, cultivators, co-operative societies and land mortgage banks and others for various purposes and to Government servants for the purchase of conveyances, type-writers and passages is credited to this minor head. The mode of liquidation generally adopted in the case of loans other than those to Government servants is the equated payment system, according to which the number of years in which the loan should be repaid is first settled and the annual or half-yearly instalment towards the payment of interest and principal is then fixed. That portion of the periodic instalment which represents the interest on the outstanding principal at the time of each payment is credited to this head 'XX. Interest' and the balance is taken as a receipt under the Debt head 'Loans and Advances by the Provincial Government.' Interest at penal rates is ordinarily levied on all overdue instalments.

Normally, the receipts under the head 'Interest' on account of these loans should decline in proportion to the amount of principal after each periodic instalment but this is usually more than made up by interest accruing from new loans advanced from year to year, though the fall in interest rates has tended to retard this growth.

Pages in the Detailed Budget Estimates of Revenue.

As regards advances to Government servants, the period of repayment of the principal is fixed as also the amount of the instalments. All repayments until the amount advanced is liquidated are credited in reduction of the principal, interest, calculated at simple interest rates on the amount of principal outstanding after each instalment, being collected thereafter in one or more instalments.

131. *Interest on arrears of revenue.*—Interest levied on overdue payments of Government demands, such as land revenue, excise, forest and other heads, is credited to this minor head.

132. *Miscellaneous.*—Interest levied on arrears of leave and pensionary contributions, that allowed by courts on amounts decreed in favour of the Government and interest levied on purchase money of waste lands collected in instalments and of jail and other manufactures not paid within the time allowed and interest on other accounts are credited to this minor head.

EXPLANATION OF VARIATIONS.

133. *Interest on loans and advances by the Provincial Government.*—The increase in 25
the preliminary accounts for 1936–1937 is due to the payment by the Cochin Landing and Shipping Fund of arrears of interest on loans advanced to it, the collection of which had been suspended until the declaration of the port of Cochin as a major port, and to the disbursement of a larger amount of loans to mufassal municipalities in 1935–1936 than anticipated in the revised estimate for that year. The increase is partly offset by advance repayment of loans by some co-operative building societies and by the non-payment of interest by the Board of Commissioners for Hindu Religious Endowments on loans advanced to it. The budget estimate for 1937–1938 includes credit for interest on the loans disbursed in 1936–1937, but takes no credit for any interest from the Cochin Landing and Shipping Fund, since the outstanding balance of the loans advanced to it has been liquidated, and allows for smaller receipts from the Tuticorin Port Trust as a result of the special repayment of loans by the Port Trust in 1936–1937.

134. *Interest on arrears of revenue.*—The preliminary accounts for 1936–1937 26
include interest on arrears of peshkash from some zamindaris.

135. *Miscellaneous.*—The figures prior to 1937–1938 include interest paid by the 24
Central Government on Provincial balances deposited with them. Such deposits are not permissible from 1937–1938.

XXI. Administration of Justice.

26-27

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Sale-proceeds of unclaimed and escheated property.	·98	·11	·12	·14
Court-fees realized in cash	1·89	1·72	1·87	1·88
General fees, fines and forfeitures ..	13·10	12·88	13·06	13·06
Miscellaneous fees and fines	·83	·79	1·01	·87
Recoveries of overpayments	·18	·04	·05	·05
Collection of payments for services rendered ..	·12	·13	·20	·12
Miscellaneous	1·24	·95	1·03	1·04
Total ..	**18·34**	**16·62**	**17·34**	**17·16**
Deduct—Refunds	— ·94	— ·93	— ·63	— ·86
Grand Total ..	**17·40**	**15·69**	**16·71**	**16·30**

Revenue.

136. *Sale-proceeds of unclaimed and escheated property.*—The sale-proceeds of the unclaimed personal property of persons who die intestate and without heirs and of real property escheated to the Government under the Madras Endowments and Escheats Regulation, 1817, are credited to this head.

137. *Court-fees realized in cash.*—The receipts under this head are mainly process servers' and amins' fees remitted from village courts, recoveries on account of pauper suits, and fees collected by civil officers for attesting powers-of-attorney.

Pages in the Detailed Budget Estimates of Revenue.

138. *General fees, fines and forfeitures.*—Under this head are credited—

(*a*) fees collected for the translation and printing work connected with suits and cases in the High Court and Privy Council appeals;

(*b*) fines imposed and realized by magisterial and judicial officers, including those which under specific enactments or at the discretion of the Government are paid over to local bodies, branches of the Society for Prevention of Cruelty to Animals and others;

(*c*) forfeitures of bail bonds; and

(*d*) sale-proceeds of confiscated properties and other articles which remain unclaimed in courts.

The amounts due to local bodies in respect of fines are debited to '27. Administration of Justice—d. Presidency Magistrates' Courts' and 'g. Criminal Courts', as and when they are paid over to them.

139. *Miscellaneous fees and fines.*—The fees and commission of the Administrator-General and Official Trustee, deposits towards the travelling and other expenses of Government servants who are summoned to give evidence in their official capacity in cases to which the Government are a party, fees received by Government officers for performing duties as notaries public, and cash receipts of record-rooms in offices of which the cost is debited to the head '27. Administration of Justice', are credited to this minor head.

140. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

141. *Collection of payments for services rendered.*—The rent collected by the High Court for the use of fans, etc., in the chambers occupied by advocates and others in the High Court buildings and leave contributions in respect of officers of the Judicial Department in foreign service and district judges doing judicial duties in the Sandur State and in the Residents' courts at Secunderabad and Bangalore are credited to this minor head.

142. *Miscellaneous.*—Sale-proceeds of old stores and materials and lapsed deposits of official receivers are the chief items that are credited to this minor head.

143. *Refunds.*—Refunds of fines ordered on appeals and of translation and printing and other fees collected in excess are the chief items.

EXPLANATION OF VARIATIONS.

26 144. *Sale-proceeds of unclaimed and escheated property.*—The receipts in 1935–1936 were abnormal, as certain Government promissory notes remaining unclaimed with the Administrator-General and Official Trustee were sold and credited to the Government.

26 145. *Court-fees realized in cash.*—The budget estimate for 1936–1937 proved to be an under-estimate.

27 146. *General fees, fines and forfeitures.*—The improvement in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is chiefly under fines.

26 147. *Miscellaneous fees and fines.*—The preliminary actuals for 1936–1937 were abnormally high.

27 148. *Refunds.*—Refunds of magisterial fines were abnormally low in 1936–1937.

XXII. Jails and Convict Settlements.

28	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Jails	·64	·94	·91	·69
Jail manufactures	5·70	5·31	5·78	5·76
Recoveries of overpayments	·05	·04	·03	·04
Collection of payments for services rendered ..	·05	·05	·05	·05
Total ..	6·44	6·34	6·77	6·54
Deduct—Refunds	—·01	..	..	..
Grand Total ..	6·43	6·34	6·77	6·54

Revenue.

149. *Jails.*—Recoveries on account of convicts hired to Government departments (the branch press and the quinine packing section in the Penitentiary, the Public Works Department, etc.), railway companies and others, and of the transportation and maintenance charges of prisoners of other Provinces and Indian States confined in the jails of

Pages in the Detailed Budget Estimates o Revenue.

this Province ; rents of buildings and miscellaneous receipts, such as the sale-proceeds of the surplus garden and dairy produce of jails and livestock and of old stores and materials are credited to this minor head.

150. *Jail manufactures.*—Receipts from the Cinchona Department on account of the packing and distribution of quinine in the Penitentiary and sale-proceeds of articles produced in the manufacturing departments of jails, which are purchased mostly by the Forest, Police, Stationery, Posts and Telegraphs and Defence Departments are credited to this head. But the value of articles manufactured in one jail and supplied to another within the Province is adjusted in reduction of the expenditure in the manufacturing jail.

The receipts from these manufactures are counterbalanced by expenditure involved in their production which is debited to the expenditure head '28. Jails and Convict Settlements—Jail manufactures,' except to the extent representing the percentage charged as profits of the Jail Department.

151. *Collection of payments for services rendered.*—The pay and allowances of the staff employed in the district jail at Secunderabad and paid in the first instance from Provincial revenues and debited to "28. Jails and Convict Settlements—District and Special Jails", are subsequently recovered from the Secunderabad Local Fund. Such recoveries are credited to this head, recoveries representing leave and pensionary contributions being credited to the head 'XLIV. Receipts in aid of superannuation.'

EXPLANATION OF VARIATIONS.

152. *Jails.*—The decrease in the budget estimate for 1937–1938 is due to credit having been taken for a smaller recovery from the Orissa Government as most of the Orissa prisoners have been transferred to jails in that Province. 28

153. *Jail manufactures.*—Increase in orders received from public consuming departments for jail-made articles accounts for the increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938. 28

XXIII. Police.

29

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Contribution for railway police	3·52	3·48	3·48	3·49
Recoveries on account of the Presidency police ..	1·05	1·12	1·14	1·11
Fees, fines and forfeitures	·33	·32	·31	·32
Recoveries of overpayments	·16	·12	·19	·13
Collection of payments for services rendered ..	·04	·03	·11	·09
Miscellaneous	·41	·44	·50	·96
Total ..	**5·51**	**5·51**	**5·73**	**6·10**
Deduct—Refunds	— ·02	— ·01	— ·01	— ·01
Grand Total ..	**5·49**	**5·50**	**5·72**	**6·09**

Revenue.

154. The receipts realized by the Police in Madras City and in the districts are booked separately in the accounts, as the Police Force in Madras City is constituted under the Madras Police Act, 1859, and the Police Force in the districts under the Indian Police Act, 1861.

155. *Contribution for railway police.*—The contribution credited to this minor head is one which the Railway Board is required by section 187 (3) of the Government of India Act, 1935, to pay towards the expenses incurred by the Madras Government in providing police for the maintenance of order in railway premises. The amount of the contribution depends on the railway mileage within the jurisdiction of the two railway police districts in this Province, namely, Madras and Trichinopoly.

156. *Recoveries on account of the Presidency police.*—These comprise hackney carriage fees, licence fees for places of public resort, entertainments, processions and the like, receipts on account of cattle-pounds (which in Madras City are under the control of the police), fees for the censorship of cinema films, recoveries from the Madras Port Trust of two-thirds of the cost of the harbour police and half the cost of the quarantine police, sale-proceeds of unclaimed animals, confiscated arms and old stores and materials, receipts from hire to the public of the police motor ambulance and recoveries on account of special or punitive police under sections 13 and 14 of the Madras Police Act, 1859.

Pages in the Detailed Budget Estimates of Revenue.

157. *Fees, fines and forfeitures.*—Receipts realized by the district police are credited to this minor head. The main items are hackney carriage fees and fees collected by the Finger Print Bureau.

158. *Recoveries of overpayments.*—Recoveries of overpayments of pay and allowances, and refunds of the cost of ticket requisitions and passages drawn in excess in previous years are the main items credited to this minor head.

159. *Collection of payments for services rendered.*—Recoveries on account of leave and passage contributions of officers of the Police Department on foreign service, of leave contributions on account of the East Coast Special Police employed on the Pondicherry frontier, feeding and other charges of police supplied to local bodies, private persons and others in connexion with festivals, etc., and charges for the training in the Police Training School at Vellore of officers deputed by Indian States, are the main items credited to this minor head.

160. *Miscellaneous.*—Under this head are credited—

(*a*) rents realized from police officers for whom residential quarters have been rented by the department;
(*b*) amounts recovered from the Vizagapatam Port Trust on account of the harbour police;
(*c*) fees paid by applicants for selection as sergeants and sub-inspectors in the regular police and as subadars and jamadars in the Malabar Special Police;
(*d*) recoveries on account of special and punitive police under sections 13 to 15 of the Indian Police Act, 1861, which are to be credited to the General Police Fund;
(*e*) credit allowed by the Defence Department on account of unserviceable articles returned; and
(*f*) sale-proceeds of old stores and materials.

EXPLANATION OF VARIATIONS.

29 161. *Miscellaneous.*—The increase in the preliminary accounts for 1936–1937 is mainly due to fees from applicants for posts of sub-inspectors being credited to this head instead of to the head 'XXXVI. Miscellaneous Departments' as a result of the work of selection of candidates being transferred from the Madras Public Service Commission to the Inspector-General of Police. The further increase in the budget for 1937–1938 is due to a change in classification according to which all receipts relating to the General Police Fund are first credited to this head, instead of to the deposit head direct as before. The amount to be credited to the deposit head is debited as expenditure under the head '29. j. Police—Transfers to the General Police Fund.'

162. The transactions relating to the deposit account of the General Police Fund are as follows :—

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	·66	..	·63	·75
Add—Receipts	·57	..	·50	·43
Total	1·23	..	1·13	1·18
Deduct—Outgoings	·60	..	·38	·40
Closing balance	·63	..	·75	·78

XXVI. Education.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
30-31 University	4·98	5·20	4·99	5·17
Secondary	·25	·25	·29	·25
Special	·38	·40	·43	·45
General	2·84	1·87	1·90	1·98
Total	8·45	7·72	7·61	7·85
Deduct—Refunds	— ·08	— ·05	— ·12	— ·07
Grand Total	8·37	7·67	7·49	7·78

Revenue.

163. *University.*—Fees for tuition, registration and admission and fee fines in Government Arts and Training Colleges (including those which have secondary departments and model schools respectively attached to them) and in the Law and Engineering Colleges are credited to this section.

164. *Secondary.*—Fees for tuition and admission and fee fines in Government secondary schools are credited to this section.

165. *Special.*—This section exhibits fees for tuition and admission and fee fines in model schools attached to Government training schools. Pages in the Detailed Budget Estimates of Revenue.

166. *General.*—The receipts credited to this section are—

(1) Contributions from Indian States and others on account of students deputed by them to the educational institutions in this Province, e.g., engineering and training colleges and schools;

(2) Income from endowments attached to Government institutions;

(3) Recoveries of overpayments made in previous years, mainly in respect of grants to local bodies, village panchayats, district educational councils and aided institutions, of pay and allowances of Government servants, scholarships overdrawn in previous years and stipends recovered from students for failure to fulfil the terms of their bonds;

(4) Contributions levied on account of the leave salary of officers on foreign service when it is levied separately and is not combined with the pensionary contribution; and

(5) Miscellaneous receipts, such as laboratory, reading room, examination and medical inspection fees, rents and other recoveries from boarders of hostels attached to Government institutions, and sale-proceeds of manual training articles, garden products, unserviceable stores and materials, furniture and laboratory and other articles.

EXPLANATION OF VARIATIONS.

167. *University.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to a fall in the strength of some of the Government Arts Colleges and in that of the Engineering and Teachers' Training Colleges. The budget estimate for 1937–1938 takes credit for additional fee income in the expectation of an increase in the number of admissions in the Presidency and Engineering Colleges. It also takes credit for additional fee-income on account of the Economics course for the B.A. (pass) degree in the Presidency College, Madras, opened in July 1936 and on account of the proposed opening in 1937–1938 of classes in group III (b)—Philosophy of the B.A. (pass) degree course in the Government Victoria College, Palghat. 30

168. *Special.*—The increase in the preliminary accounts for 1936–1937 is due to the opening of a Government secondary school for Mappillas attached to the Government Training School for Masters, Malappuram. The budget estimate for 1937–1938 takes credit for the additional fee income expected to accrue from the opening of Form V in the Mappilla Secondary School, Malappuram, and from an increase expected in the strength of the Presidency Training School for Mistresses, Egmore. 30

169. *General.*—The increase in the preliminary accounts for 1936–1937 occurs under recoveries of grants paid in excess in previous years, contributions from Indian States on account of an increase in the number of students admitted in the engineering classes, admission fees on account of larger enrolment in Government institutions and sale-proceeds of unserviceable articles. The increase is partly offset by a reduction under leave contributions owing to fewer officers being on foreign service. 30

The budget estimate for 1937–1938 takes credit for additional income from the Presidency and Engineering Colleges and from the levy of rent from students residing in hostels attached to the Queen Mary's College, Madras, and for additional contributions on account of students from Indian States.

XXVII. Medical. 31

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Medical College and school fees	2·40	2·52	2·14	2·35
Hospital receipts	1·51	1·55	1·58	1·55
Mental hospital receipts	·60	·60	·60	·54
Sale of medicines	·01	·01	·01	·01
Contributions	·93	·64	1·01	·92
Income from endowments	·39	·43	·44	·44
Recoveries of overpayments	·16	·13	·27	·22
Collection of payments for services rendered ..	2·46	2·81	2·31	2·45
Miscellaneous (including receipts in England) ..	·78	·85	·68	·71
Total ..	**9·24**	**9·54**	**9·34**	**9·19**
Deduct—Refunds	— ·12	— ·09	— ·09	— ·09
Grand Total ..	**9·12**	**9·45**	**9·25**	**9·10**

Revenue.

170. *Medical college and school fees.*—Fees for registration, admission and tuition and fee fines in the Madras and Vizagapatam Medical Colleges, the Stanley Medical School, the

Pages in the Detailed Budget Estimates of Revenue.

Lady Willingdon Medical School for Women and the Indian Medical School and fees levied from candidates for the diploma courses in gynæcology and obstetrics and in ophthalmology are credited to this minor head.

171. *Hospital receipts.*—Under this minor head are credited fees levied for medical advice, nursing and dieting of paying patients treated in Government hospitals in Madras City and the mufassal. The major portion of these receipts is realized from the City hospitals and the hospitals in the Nilgiris, Coimbatore, Vizagapatam, Madura, Tanjore and Malabar.

172. *Mental hospital receipts.*—The receipts represent recoveries on account of paying patients in the mental hospitals at Madras, Calicut and Waltair.

173. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners for their patients in places where there are no chemists and druggists shops.

174. *Contributions.*—Contributions paid by the Madras Corporation towards the maintenance of the City hospitals, by the West Tanjore District Board (Chatram funds) towards the maintenance of the district headquarters hospital at Tanjore, by the Cochin, Travancore and Hyderabad States for the training of their students in the medical colleges and schools, and other contributions received from local bodies, private benefactors and others for medical purposes, such as the contribution from the British Empire Leprosy Relief Association towards the cost of a leprosy officer, are credited to this head.

175. *Income from endowments.*—The interest accruing from investments of hospital endowments made by private donors or by public subscription is credited to this head.

176. *Recoveries of overpayments.*—Overpayments of pay and allowances and of subsidies to local bodies for medical purposes recovered in a subsequent year are credited to this head.

177. *Collection of payments for services rendered.*—Under this head are credited recoveries on account of analytical work done by the Chemical Examiner on behalf of departments of the Central Government, recoveries on account of midwifery training in the Women and Children's Hospital, Madras, of pupils sent by other Governments and of the training of medical pupils for the Defence Department; and recoveries from local bodies on account of Government medical officers lent to them.

178. *Miscellaneous.*—Fees for X-ray, pathological and analytical examinations, security deposits forfeited by hospital contractors, rents collected from students occupying hostels attached to medical colleges and schools, and the sale-proceeds of condemned stores, furniture and materials and of garden and other produce in the mental hospitals, are the main items credited to this minor head.

179. *Refunds.*—These are hospital stoppages collected in advance and subsequently refunded on making up the final bill, and refunds of wrong credits of medical board examination fees, contributions paid in excess by local bodies, etc.

Explanation of variations.

31 180. *Medical College and school fees.*—The increase from the enhancement of fees has fallen short of what was expected.

31 181. *Contributions.*—The increase in the preliminary accounts for 1936–1937 is due to the contribution due from the Madras Corporation for 1935–1936 being collected only in 1936–1937 and to the realization of the arrears of contribution from the West Tanjore District Board for the maintenance of the headquarters hospital at Tanjore. The budget estimate for 1937–1938 excludes these special items of receipts, but includes a contribution of ·08 from the Kurnool District Silver Jubilee Fund towards the cost of X-ray installations in the headquarters hospital, Kurnool.

31 182. *Recoveries of overpayments.*—The increase in the preliminary accounts for 1936–1937 is due to recoveries of subsidies for medical purposes paid in excess to certain local bodies in previous years having been abnormal.

31 183. *Collection of payments for services rendered.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the withdrawal at their request of Government medical officers from certain local fund institutions.

31 184. *Miscellaneous.*—This is a fluctuating head of receipts. The budget estimate for 1937–1938 takes credit for additional receipts consequent on the revision of the system of training compounders.

XXVIII. Public Health.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	Pages in the Detailed Budget Estimates of Revenue.
Sale-proceeds of sera and vaccines	·41	·35	·38	·40	32–33
Contributions	·18	·03	·16	·18	
Recoveries of overpayments	·15	·08	·34	·08	
Collection of payments for services rendered ..	1·16	1·27	1·35	1·67	
Miscellaneous	·08	·10	·16	·11	
Total ..	**1·98**	**1·83**	**2·39**	**2·44**	
Deduct—Refunds	— ·01	..	— ·01	..	
Grand Total ..	**1·97**	**1·83**	**2·38**	**2·44**	

Revenue.

185. *Sale-proceeds of sera and vaccines.*—Sera and vaccines supplied by the King Institute to local fund and municipal hospitals, private bodies and others are charged for except in the following cases where the supply is free of charge :—

(1) Sera and vaccines including vaccine lymph required by Government medical institutions ;

(2) Cholera vaccine and vaccine lymph required by the Public Health Department and local bodies ;

(3) Bacterial vaccines required by the Pasteur Institute, Coonoor ; and

(4) Sera and bacterial vaccines required by the Victoria Hospital for Women and Children at Vizagapatam.

186. *Contributions.*—Contributions from local bodies and the Travancore Government for cyanogas fumigation experiments in the Cumbum valley in the Madura district and in certain other plague-infected areas, and from the Rockefeller Foundation towards the cost of the Poonamallee health scheme, and donations for public health purposes are the main items.

187. *Recoveries of overpayments.*—Recoveries of pay and allowances overdrawn in previous years, and of provincial grants drawn by local bodies for water-supply and drainage schemes, originally debited to " 39. Public Health—Grants for public health purposes," which are found to be in excess on completion of the works are the main items.

188. *Collection of payments for services rendered.*—The pay and leave salary of municipal health officers and of the staff employed for investigation and preparation of plans and estimates for water-supply and drainage schemes are met from provincial funds in the first instance and debited to " 39. Public Health—Public Health establishments," and 25 per cent of the pay and leave salary of municipal health officers and the full cost of the other staff are subsequently recovered from the local bodies concerned. The Public Health Department also levy fees for the grant of sanitary certificates to schools under private management and for training candidates for posts as birth and death registrars in municipalities. Recoveries made from the Pasteur Institute on account of pay and allowances of the Government medical officers employed in the Institute, fees for private bacteriological examinations, payments towards the cost of the Government Analyst and his staff by local bodies to whose areas the Madras Prevention of Adulteration Act, 1918, has been extended, and fees levied from local bodies for the inspection of their water-works and drainage pumping stations by the Sanitary department are also credited under this head.

189. *Miscellaneous.*—Hire charges and sale-proceeds of public health propaganda apparatus and materials, receipts from the disposal of old stores and materials in the Public Health Department are the main items.

EXPLANATION OF VARIATIONS.

190. *Contributions.*—The budget estimate for 1936–1937 took credit for contributions from certain local bodies for the experimental use of cyanogas. Subsequently the Travancore Government and the Madura District Board gave contributions for plague measures in the Cumbum valley and the Rockefeller Foundation's contribution towards the Poonamallee health scheme was credited to this head instead of being taken in reduction of expenditure. The increase is due to these causes. 32

Pages in the Detailed Budget Estimates of Revenue.

32 191. *Recoveries of overpayments.*—The preliminary accounts for 1936–1937 include the adjustment of the unspent balance of grant drawn by the Madura Municipal Council for its drainage scheme and by the Tuticorin and Palni Municipal Councils for their water-supply schemes not anticipated in the budget.

32 192. *Collection of payments for services rendered.*—Until 1936–1937 only the special pay of the Government Assistant Surgeon and the pay and allowances of the Sub-Assistant Surgeons were recovered from the Pasteur Institute. From 1937–1938 the pay and allowances of all Government Medical officers will be recovered and this accounts for the increase in the budget estimate for 1937–1938.

33–34

XXIX. Agriculture.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Agricultural receipts—				
Direct receipts	1·83	1·82	1·78	1·94
Transfers from deposit accounts ..	2·10	1·51	1·86	2·08
Recoveries of overpayments	·03	·03	·06	·04
Collection of payments for services rendered	·06	·06	·05	·04
Total ..	**4·02**	**3·42**	**3·75**	**4·10**
Deduct—Refunds	— ·01	— ·01	— ·01	— ·01
Grand Total ..	**4·01**	**3·41**	**3·74**	**4·09**

Revenue.

193. Receipts pertaining to the operations of the Department of Agriculture are credited to this major head.

194. *Agricultural receipts.*—These fall into two main categories, namely :—

(1) Receipts directly accruing from the operations of the department ;

(2) Amounts transferred to this head from the deposit accounts of grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee for specific purposes and of contributions for cattle improvement.

Direct receipts consist of the sale-proceeds of dairy and farm produce at district stations and at the central farm at Coimbatore, cotton, green manure and other seeds produced or stocked by the department, agricultural implements and manures, receipts from botanical and other public gardens and the Research Institute, fees and other receipts from the Agricultural College and rents from buildings under the control of the department.

The amounts transferred from the deposit accounts represent that part of the expenditure booked under the expenditure head '40. Agriculture' which is financed from grants.

195. *Recoveries of overpayments.*—Cash recoveries from seed farm ryots of the value of seeds supplied by them and subsequently found unsatisfactory and recoveries of pay and allowances overdrawn in previous years are credited to this head.

196. *Collection of payments for services rendered.*—The receipts under this head represent contributions for leave salary on account of officers in foreign service and the contribution from the Coimbatore District Board for the maintenance of a portion of the Lawley Road adjoining the Agricultural College.

Explanation of variations.

33 197. *Agricultural receipts—Direct receipts.*—The budget estimate for 1937–1938 takes credit for larger receipts under sale of lint and seeds in the expectation of a normal season and an increase in the area under cotton.

33 198. *Agricultural receipts—Transfers from deposit accounts.*—The preliminary accounts for 1936–1937 and the budget estimate for 1937–1938 are based on the expenditure in the respective years. The budget estimate for 1937–1938 also includes a transfer from the deposit account of contributions for cattle improvement. The variations are explained in paragraph 558.

199. The transactions relating to the deposit accounts of the grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee and of contributions for cattle improvements are as follows :— Pages in the Detailed Budget Estimates of Revenue.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	— ·03	·07	·07	— ·25
Add—Receipts	2·21	1·51	1·54	2·08
Total	**2.18**	**1·58**	**1·61**	**1·83**
Deduct—Outgoings	2·11	1·51	1·86	2·08
Closing balance	·07	·04	— ·25	— ·25

XXX. Veterinary.

34–35

	Accounts, 1935–1936.	Budget, estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Veterinary College fees	·26	·27	·30	·32
Other receipts—				
Direct receipts	·24	·25	·24	·27
Transfers from deposit account.. ..	·09	·08	·13	·10
Total ..	**·59**	**·60**	**·67**	**·69**
Deduct—Refunds	..	..	— ·01	— ·01
Grand Total ..	**·59**	**·60**	**·66**	**·68**

Revenue.

200. *Veterinary College fees.*—Tuition, examination and medical inspection fees and hostel rent collected from students in the Madras Veterinary College, fees realized from the shoeing forge and for animals treated in the hospital attached to the College and rent realized from the veterinary assistant surgeon in charge of the veterinary dispensary at Rayapuram for the occupation of quarters rented to him and sale-proceeds of old stores and materials of the Madras Veterinary College and the veterinary dispensary at Rayapuram are the main items of receipts credited to this minor head.

201. *Other receipts.*—These fall into two main categories, namely :—

(1) Receipts directly realized by the Civil Veterinary Department ; and
(2) Transfers from the deposit account of grants by the Imperial Council of Agricultural Research for specific schemes entrusted to the department

Receipts directly realized include fees for treatment of animals in, and contributions from local bodies and others for the maintenance of, veterinary hospitals and dispensaries in the mufassal ; sale-proceeds of serum produced by and of used animals in the Serum Institute ; rents realized from veterinary assistant surgeons occupying quarters rented for them by the Department ; fees levied for inspection by veterinary assistant surgeons at Tuticorin, Cuddalore, Cocanada and Vizagapatam of animals and other materials intended for export ; sale-proceeds of old stores and materials ; recoveries of overpayments made in previous years ; and contributions towards leave salary of officers in foreign service.

The grant given by the Imperial Council of Agricultural Research is for the investigation of certain animal diseases. The grant is credited on receipt to a deposit head and the expenditure incurred is debited to the expenditure head '41. Veterinary', whilst a corresponding amount is credited to this head.

EXPLANATION OF VARIATIONS.

202. *Other receipts—Transfers from deposit account.*—The position of the deposit account of the grant made by the Imperial Council of Agricultural Research for veterinary investigation is as shown below :— 34

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	— ·07	— ·01	— ·01	— ·06
Add—Receipts	·14	·08	·08	·10
Total ..	·07	·07	·07	·04
Deduct—Outgoings	·08	·08	·13	·10
Closing balance	— ·01	— ·01	— ·06	— ·06

XXXI. Co-operative Credit.

Pages in the Detailed Budget Estimates of Revenue.		Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
	Audit fees	·66	·69	·79	·75
	Miscellaneous receipts—				
35	Direct receipts	2·26	2·04	2·75	2·52
	Transfers from deposit accounts ..	..	..	·03	1·12
	Total ..	2·92	2·73	3·57	4·39
	Deduct—Refunds	— ·03	— ·03	— ·01	— ·01
	Grand Total ..	2·89	2·70	3·56	4·38

Revenue.

203. *Audit fees.*—Fees for the audit by the staff of the Co-operative Department of the accounts of co-operative banks and societies other than societies for the audit of which special staffs are employed are credited to this minor head. The fee is calculated on the total working capital of the banks and societies except in the case of societies of certain special types, where it is calculated on the basis of the value of goods purchased or sold or produced or on the gross income earned.

204. *Miscellaneous receipts.*—These fall into two categories—

Receipts directly realized by the Co-operative Department ; and

Amounts transferred from the deposit account of the grant from the Central Government for co-operative training and education and of the grant from the Sugar Excise Fund to societies of sugarcane growers to enable them to secure better prices for their cane.

Receipts directly realized by the Co-operative Department comprise the following :—

(1) Fees for the recovery by the departmental staff of—

(*a*) any amount due under a decree or order of a civil court, a decision or award of the Registrar or arbitrator or an order of the Registrar obtained by the registered society including a financing bank,

(*b*) any sum awarded by way of costs under section 41 of the Madras Co-operative Societies Act to a registered society including a financing bank,

(*c*) any sum ordered under section 47 of the Act to be recovered as a contribution to the assets of a society or as costs of liquidation, and

(*d*) any sum ordered under section 49 of the Act to be repaid to the society or recovered as a contribution to its assets.

(2) Contribution from societies participating in the audit schemes in Madras City and Salem towards the cost of the special audit staff employed to audit their accounts, from certain other societies for whose exclusive benefit additional staff for audit has been employed and from land mortgage banks towards the pay and allowances of the departmental staff employed for their benefit ;

(3) Fees from students admitted for training in the Central Co-operative Training Institute, Madras ;

(4) Fees for copying sale records, decree copies, depositions, liability statements, audit reports and petitions ; and

(5) Recoveries of pay and allowances overdrawn in previous years.

The first instalment of the grant from the Central Government for co-operative training and education was received in 1936–1937 while the grant from the Sugar Excise Fund is expected to be received only in 1937–1938. On receipt, these grants are credited to the deposit account. The expenditure on co-operative training and education and the subsidies given to cane growers' societies are debited to '42. Co-operative Credit' and a corresponding amount transferred to this head by debit to the deposit account.

Explanation of variations.

205. *Audit fees.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is due to increases in the working capital of societies and to the restriction of remissions.

Pages in the Detailed Budget Estimates of Revenue.

206. *Miscellaneous receipts—Direct receipts.*—The increase in the preliminary accounts for 1936–1937 is due to the employment of additional staff for the execution of decrees in arrears; increase in the number of societies to be liquidated; collection of arrears of contribution from the Central Land Mortgage Bank on account of departmental staff, and larger receipts than budgeted for from the Central Co-operative Training Institute. The budget estimate for 1937–1938 takes credit for a fall in receipts from execution as arrears are expected to be less, from contributions from the Central Land Mortgage Bank as no arrears are expected, and from the Central Co-operative Training Institute as no fees will be collected from Government servants under training. 35

207. *Transfers from deposit accounts.*—The transactions relating to the deposit account of the grants from the Central Government for co-operative training and education and out of the Sugar Excise Fund are as follows:— 35

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	..	..	..	·95
Add—Receipts	..	..	·98	·58
Total		..	·98	1·53
Deduct—Outgoings	..	..	·03	1·12
Closing balance	..	..	·95	·41

XXXII. Industries.

36–37

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Industries—				
Direct receipts	3·94	4·05	4·13	4·11
Transfers from deposit accounts ..	·32	·74	·87	1·40
Cinchona plantations	6·51	6·07	5·92	6·54
Fisheries—				
Direct receipts	5·03	4·98	4·80	5·42
Transfers from deposit accounts ..	..	..	..	·04
Recoveries of overpayments ..	·01	·01	·02	..
Collection of payments for services rendered	·04	·04	·04	·04
Total ..	**15·85**	**15·89**	**15·78**	**17·55**
Deduct—Refunds	— ·09	·11	— ·12	— ·10
Grand Total ..	**15·76**	**15·78**	**15·66**	**17·45**

Revenue.

INDUSTRIES.

208. This major head records the revenue received in connexion with the Industries, Cinchona and Fisheries Departments in this Province.

209. *Industries.*—Revenue received directly by the Industries Department and amounts transferred from the deposit accounts of the Central Government's grants for the development of the sericultural, handloom and woollen industries are credited to this minor head.

210. *Direct receipts.*—These include receipts from the sale of soap manufactured at the Kerala Soap Institute, the fees levied and the sale of articles made in the various technical and industrial schools run by the Industries Department, the fees and other receipts connected with the department's pumping and boring activities, recoveries on account of work executed in the Industrial Engineering Workshops, Madras, for the pumping and boring branch and other sections of the Industries Department, other Government departments and private parties, receipts from the hire of sugarcane-crushing mills and sugar centrifugals and the sale of the products of the silk farms at Coonoor, Hosur, Palmaner and Thadiguni, of the oils and fats produced by the Kerala Soap Institute, and of unserviceable and surplus stores and interest on the depreciation reserves of the Kerala Soap Institute and the Industrial Engineering Workshops deposited with the Government.

Pages in the Detailed Budget Estimates of Revenue.

211. *Transfers from deposit accounts.*—Grants are made by the Central Government for the development of the handloom weaving industry, of cottage industries and of the small scale woollen industry and for the production and distribution of disease-free cellular seed for the production of silk worms and for research on the disease of silk worms. These grants are credited to deposit accounts on receipt. The expenditure incurred on the objects mentioned above is debited to the appropriate heads under the major expenditure head "43. Industries" and a corresponding amount is credited to this receipt head by debit to the deposit heads concerned.

212. *Cinchona plantations.*—The raw produce of the Government Cinchona plantations in the Nilgiris and the bark purchased in bulk from the Bengal Government and private plantations are converted into finished products at the Government factory and packed ready for sale at the Madras Penitentiary. The sale-proceeds of these packets, including the payment by the Public Health Department of the loss on account of the sale of quinine at concessional rates, are credited to this minor head. (The commission payable to the Jail Department is debited to the head "43. b. Industries—Cinchona plantations.") The interest on the depreciation reserve of the Cinchona Department deposited with the Government is also credited to this minor head.

213. ***Fisheries—Direct receipts.***—The receipts realized by the Fisheries Department from its operations and the rentals of inland fisheries in public waters taken over for stocking with fish by the Department are credited to this head. The greater part of the receipts accrues from the fish-curing yards on the East and West Coasts, the pearl fisheries in Tinnevelly and Ramnad, the chank fisheries in Tinnevelly, Tanjore, South Arcot, Nellore and Chingleput, inland fisheries (a very large part of the receipts from which is paid over to local bodies as compensation), the Marine Aquarium in Madras and the Nilgiri fisheries (the receipts from which are paid over to the Nilgiri Game Association). There are some receipts also from the Tanur experimental station, the marine biological sections at Ennore, Krusadai island and West Hill, Calicut, the oyster farm at Pulicat, deep-sea fishing experiments and rents.

214. *Transfers from deposit accounts.*—With effect from 1937–1938, the Imperial Council of Agricultural Research may make a grant equal to two-thirds of the expenditure incurred on the scheme of research for the improvement of the fishery industry and developing the supply of fish manure and the remaining one-third of the cost will be met from Provincial revenues. On receipt, the grant will be credited to the deposit account. The expenditure incurred on the scheme will be debited to the head '43. c. Industries—Fisheries—D. Experimental stations' and an amount equal to two-thirds of the expenditure will be credited to this receipt head by debit to the deposit account.

215. *Recoveries of overpayments.*—Overpayments recovered after the year of payment are credited to this minor head.

216. *Collection of payments for services rendered.*—The contribution from the Madras and Southern Mahratta Railway for services rendered by the Industries Department in connexion with the supervision of its Perambur branch school is the chief item of receipts under this head.

217. *Refunds.*—These refunds in the Industries Department are mainly of excess amounts collected in advance in connexion with work-orders and pumping and boring operations, and of amounts representing the advances and the daily hire charges for hand drills paid by private parties for whom unsuccessful borings have been put down by the Department. Refunds in the Fisheries Department are mainly of excess amounts collected from purchasers of oysters and fishery products and of fishery rentals subsequently remitted.

Explanation of variations.

36 218. *Industries—Direct receipts.*—The increase in the preliminary accounts for 1936–1937 is the net effect of an increase in the receipts connected with the pumping and boring branch and with sericulture and a fall in the work-orders received by the Industrial Engineering Workshops, Madras, and in the receipts from the industrial schools.

Pages in the Detailed Budget Estimates of Revenue.

219. *Transfers from deposit accounts.*—The transactions in the deposit accounts are as follows :— 36

	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	·27	·05	·71	·78
Add—Receipts	·76	·71	·94	·88
Total ..	**1·03**	**·76**	**1·65**	**1·66**
Deduct—Outgoings	·32	·74	·87	1·40
Closing balance	·71	·02	·78	·26

220. *Cinchona plantations.*—The figures are based on the sales expected by the Superintendent of the Penitentiary who is the distributing agent for the Government cinchona products. 36

221. *Fisheries—Direct receipts.*—The decrease in the preliminary accounts for 1936–1937 occurs mainly in respect of the pearl and chank fisheries due to a smaller payment by the lessee than was expected. The decrease is partly offset by an increase in respect of the Marine Aquarium, Madras, due to its growing popularity. The budget estimate for 1937–1938 allows for better receipts from the fish-curing yards as the season is expected to be more favourable and from the pearl and chank fisheries in view of the size of the catches in 1936–1937, which will be sold this year. 37

222. *Transfers from deposit accounts.*—The transactions in the deposit accounts are as follows :— 37

	Budget estimate, 1937–1938.
Opening balance	..
Add—Receipts	04
Total ..	·04
Deduct—Outgoings	·04
Closing balance	..

XXXVI. Miscellaneous Departments.

38–39

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Examination fees	5·57	5·71	5·67	5·54
Fees for the inspection of steam boilers ..	·75	·68	·65	·68
Administration of Indian Partnership Act	..	..	..	·03
Miscellaneous	·24	·57	·80	·52
Total ..	6·56	6·96	7·12	6·77
Deduct—Refunds	— ·10	— ·04	— ·06	— ·04
Grand Total ..	6·46	6·92	7·06	6·73

Revenue.

223. This major head of revenue is intended to record the receipts in departments the cost of which is debited to the major head ' 36. Scientific Departments ' for which there is no specific corresponding head on the receipt side (e.g., hydro-electric surveys and museums) and to the major head ' 47. Miscellaneous Departments.'

224. *Examination fees.*—These are fees and other receipts realized from examinations conducted by

(1) the Commissioner for Government Examinations (secondary school-leaving certificate, training school-leaving certificate and technical and physical training teachers' certificate examinations, technical examinations such as typewriting and shorthand and Sanskrit and European school examinations) ;

(2) the Madras Public Service Commission (clerkship and other examinations for entry into Government service and selections without examination in certain cases, and departmental and special tests) ;

Pages in the Detailed Budget Estimates of Revenue.

(3) the Board of Revenue (village officers' special tests) ;

(4) the Board of Examiners (vernacular and other examinations for Government servants) ; and

(5) the Sanitary Engineer (examination for engine drivers and water-works fitters).

225. *Fees for the inspection of steam boilers.*—Fees levied for the registration, inspection and examination of boilers and steam pipes in factories, etc., and for issue and renewal of certificates and penalties for the illegal use of boilers levied under the Indian Boilers Act, 1923, and the rules made thereunder are the main items.

226. *Administration of the Indian Partnership Act.*—Fees levied under the Indian Partnership Act, 1932, and the Madras Partnership (Registration of Firms) Rules issued thereunder for registration of firms, recording alterations in their names and principal places of business, inspection of registers and filed documents and grant of certified copies of any entry in the register of firms are credited to this head.

227. *Miscellaneous.*—The receipts credited to this head are mainly those realized

(1) by the Labour Department from the sale of produce and manufactures of settlements for criminal tribes, and from institutions, hostels and other activities conducted by the Department for Kallars and other scheduled classes ;

(2) by the Chief Engineer for Electricity from applicants for posts of junior engineers, supervisors, etc., in the Department and of electrical engineers under local bodies and by sale of specifications ; and

(3) from birth, death and marriage registration, from the Government Museum and the Connemara Library and from the registration of societies under the Act of 1860.

EXPLANATION OF VARIATIONS.

38 228. *Examination fees.*—The decrease in 1937–1938 is due to the abolition of the typewriting qualification for entrance to the Madras Ministerial Service.

38 229. *Miscellaneous.*—The increase in the preliminary accounts for 1936–1937 is mainly due to large receipts realized in the Criminal Tribes Settlement at Aziznagar by the manufacture of carpets for the Police Department and ballot boxes for the recent elections to the Provincial Legislature. These receipts will not recur in 1937–1938.

XXXIX. Civil Works.

		Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
39	Rents	5·81	5·35	5·61	5·71
	Recoveries of expenditure	·77	2·91	4·22	·80
	Transfers from the Central Road Fund ..	2·71	30·81	8·66	20·00
	Miscellaneous	2·48	1·94	1·90	2·19
	Total ..	11·77	41·01	20·39	28·70
	Deduct—Refunds	— ·07	— ·12	— ·07	— ·03
	Grand Total ..	11·70	40·89	20·32	28·67

Revenue.

230. *Rents.*—Rents for residential and non-residential buildings in charge of the Public Works Department, including rents for furniture and other special amenities, recovered from the occupying Government servants, from Provincial commercial departments, such as the Irrigation, Electricity and Cinchona Departments, and from departments of the Central Government, local bodies and others are credited to this head.

231. *Recoveries of expenditure.*—Recoveries on account of (*a*) damage caused by occupants to buildings, furniture, etc. ; (*b*) overpayments made in previous years ; (*c*) contribution for leave salary of officers on foreign service ; (*d*) tools and plant charges from contractors; (*e*) refunds of unspent balances of grants originally debited to 50. Civil Works—Grants-in-aid in respect of water-supply and drainage schemes of local bodies executed by the Public Works Department ; and (*f*) sale-proceeds of old tools and plant, materials, unserviceable articles and the like (except when they have to be adjusted in reduction of expenditure, as in the case of works in progress and those debited to a capital head) are credited to this head.

Pages in the Detailed Budget Estimates of Revenue.

232. *Transfers from the Central Road Fund.*—Allocations from the Central Road Fund (to which receipts from the special additional duty on motor spirit levied for road development are transferred) made by the Central Government to the Provincial Government are credited on receipt to the Provincial deposit head "Subventions from the Central Road Fund." From 1937–1938 such allocations will be made only after the balance in the Provincial deposit account at the beginning of the year has been exhausted. The actual expenditure incurred by a Provincial Government from time to time on specific road works or objects approved by the Central Government is charged in the Provincial accounts to the head "50. Civil Works" under the minor heads "Communications" and "Grants-in-aid" or other appropriate heads of account. An equivalent amount is transferred month by month from the deposit head "Subventions from Central Road Fund" to the revenue head "XXXIX. Civil Works."

233. *Miscellaneous.*—The receipts credited to this minor head are rents from land, as distinguished from rents for buildings; sale-proceeds of produce such as wood, grass, fruits, vegetables, etc., from the compounds of Government buildings and those taken on lease, when such produce is Government property and not grown by the occupants; sale-proceeds of Public Works Department buildings transferred to Provincial Commercial departments or Central departments; supervision charges on sales of stock; value of stores found surplus; profits on stock due to revaluation; lapsed tender and other deposits; fines; deposits of contractors confiscated for reasons other than damage to works; and all extraordinary items of receipt which cannot be booked under the other minor heads.

EXPLANATION OF VARIATIONS.

234. *Rents.*—The budget estimate for 1936–1937 allowed for a fall due to transfer of certain areas to Orissa, but the fall was not as much as estimated. The budget estimate for 1937–1938 takes credit for rents from certain residential buildings in Guindy Park which are not required for the purposes of the Government House, and have consequently been rented to Government servants and others. 39

235. *Recoveries of expenditure.*—Allowance was made in the budget estimate for 1936–1937 for the transfer from the Government Press Depreciation Fund of 2 lakhs, being the anticipated expenditure on the work of remodelling the Mint Buildings under "50. Civil Works—Buildings," repayable in 15 annual instalments. It was subsequently decided to finance the expenditure from ordinary revenues. As against this, the preliminary accounts include recovery from the Cochin Landing and Shipping Fund of a sum of 3 lakhs spent from Provincial funds on the Cochin Harbour II Stage works. The budget for 1937–1938 allows only for normal receipts. 39

236. *Transfers from the Central Road Fund.*—The preliminary accounts for 1936-1937 and the budget for 1937–1938 are based on the expenditure in the respective years. 39

The transactions relating to the Deposit Account "Subventions from the Central Road Fund" are as follows:—

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	20·70	30·02	33·84	42·09
Add—Receipts	15·85	14·88	16·91	..
Total ..	**36·55**	**44·90**	**50·75**	**42·09**
Deduct—Outgoings	2·71	30·82	8·66	20·00
Closing balance	**33·84**	**14·08**	**42·09**	**22·09**

As the balance in the Deposit Account will not be exhausted by the end of 1937–1938, no credit has been taken for receipts from the Central Government in that year.

237. *Miscellaneous.*—This is a fluctuating head of receipt. 39

238. *Refunds.*—The budget estimate for 1936–1937 included provision for the refund to the Government Press Depreciation Fund of one-fifteenth of the actual expenditure on the Government Press remodelling up to 1934–1935 and of the anticipated expenditure in 1935–1936. As explained in paragraph 235, it was decided to finance the expenditure on the work from ordinary revenues. As a result, the whole of the expenditure incurred up to 1934–1935 was repaid to the Depreciation Fund in 1936–1937 and consequently there was a reduction in the amount required for refunds under this head. The further reduction in 1937–1938 is due to no provision being made for any repayment to the Government Press Depreciation Fund. 39

XL. Receipts from Electric Schemes—Gross Receipts.

Pages in the Detailed Budget Estimates of Revenue.		Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
40	Pykara hydro-electric scheme	16·22	21·30	23·43	24·45
	Mettur hydro-electric scheme	..	..	..	2·70
	Dindigul, Virudunagar and Palni electric supply schemes	·50	·58	·89	·57
	Theni electric supply scheme		·11		·24
	Total ..	16·72	21·99	24·32	27·96

Revenue.

239. This major head records the gross revenue from hydro-electric and thermo-electric schemes, after they have begun operation and regular revenue accounts have been opened for them. Any revenue which accrues before these accounts are opened is taken in reduction of the capital outlay under 'recoveries on capital account.'

Working expenses are adjusted in the accounts in reduction of gross receipts.

Separate accounts of gross receipts and working expenses are maintained for each main scheme.

240. *Gross Receipts.*—The receipts are accounted for under the following minor heads :—

Sale of Power.
Miscellaneous Revenue.
Deduct—Refunds.

The energy generated at the power-houses of each project is sold either in bulk to municipal and other licensees who distribute it to individual consumers, or directly to consumers such as factories, mills, workshops, tea estates, villagers and agriculturists. Receipts on this account are credited to the head 'Sale of Power.'

Under the head 'Miscellaneous Revenue' are credited meter rentals, recoveries of leave and pensionary contribution from municipalities on account of establishments employed on municipal undertakings, and interest on the value of electric appliances supplied to individual consumers on the hire purchase system (recoveries on account of the cost of appliances being taken in reduction of expenditure under 'Working expenses—Suspense'), rents of residential buildings, sale-proceeds of unserviceable stores and materials, and other items.

Explanation of variations.

40 241. *Pykara hydro-electric scheme.*—The progressive increase of receipts under sale of power is due to the expansion of the system and increased revenue from municipal schemes, high-tension consumers, tea estates and low-tension distributions. The preliminary accounts for 1936–1937 under miscellaneous revenue include some recoveries of establishment and general charges of municipal schemes relating to the previous year.

The relatively small increase in the budget estimate for 1937–1938, in spite of the inclusion of revenue for the supply of power to Palni, and from the Coimbatore-Madura extension which is expected to be completed by September 1937, is due to the exclusion of the revenue from the Trichinopoly and Negapatam extensions from October 1937, when they will be supplied with power from the Mettur scheme.

40 242. *Mettur hydro-electric scheme.*—This scheme is expected to be in operation from October 1937 and will supply power to the Trichinopoly and Negapatam extensions.

40 243. *Dindigul, Virudunagar and Palni electric supply schemes.*—Power is now supplied from thermal stations at each of the three places. The increase in the preliminary accounts for 1936–1937 is due to recoveries of leave and pensionary contributions from the municipalities creditable to this head not provided for in the budget for 1936–1937. The decrease in the budget estimate for 1937–1938 is due to the proposed closure of the thermal station at Palni when the area will be incorporated in the Pykara hydro-electric supply area.

40 244. *Theni electric supply scheme.*—Energy is now generated in the thermal station at Theni for supply to Theni, Periyakulam and Bodinayakkanur. The demand for energy in this area is increasing.

XLIII. Transfers from Famine Relief Fund.

Pages in the Detailed Budget Estimates of Revenue.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937–1938.	
Transfers from Famine Relief Fund	18·92	1·95	..	1·93	41

Revenue.

245. The constitution of the Madras Famine Relief Fund is explained in paragraph 25.

The amount of 18·92 credited in the accounts of 1935–1936 represents the expenditure incurred in that year and met from the Famine Relief Fund on famine relief works in the Bellary and Anantapur Districts and on other works in the same and other districts for relief of distress and on the Thippayapalem reservoir, a protective irrigation work in the Kurnool District.

The budget estimate for 1936–1937 contemplated the meeting of the expenditure on famine relief provided in the budget (one lakh) and that on the Thippayapalem reservoir (·95) from the Famine Relief Fund; but as the revised estimate of expenditure for the year on these objects was small it was decided not to transfer an equivalent amount from the Fund to the general revenues. The budget estimate for 1937-1938 provides for the transfer from the Fund to general revenues of an amount equal to the anticipated expenditure in that year on the same objects.

XLIV. Receipts in Aid of Superannuation.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937–1938.	41
Contributions for pensions and gratuities ..	2·12	2·03	2·01	2·09	
Miscellaneous (including receipts in England) ..	·14	·13	·01	·02	
Total ..	2·26	2·16	2·02	2·11	
Deduct—Refunds	— ·15	— ·01	— ·01	— ·02	
Grand Total ..	2·11	2·15	2·01	2·09	

Revenue.

246. *Contributions for pensions and gratuities.*—The receipts under this minor head consist mainly of pensionary contributions (and leave contributions when a combined rate is levied for both) on account of officers jointly employed in the administration of Central and Provincial subjects, of officers lent to other Governments, local bodies, estates and others on foreign service terms, and of officers employed by the Madras Government on behalf of the Central Government (e.g., staff for the administration of the Match and Sugar Excise Duty Acts), local bodies and others subject to the recovery of the cost in full or in part; contributions from local bodies for payment of pensions from provincial revenues in respect of its employees or specified classes of them and contributions recovered from foreign employers towards Government's liability under the I.C.S. (Non-European Members) Provident Fund Rules.

247. *Miscellaneous.*—Recoveries of overpayments, if any, made to pensioners in previous years and the bonus contributions from non-Government authorities on account of their employees admitted to the benefits of the Contributory Provident Fund (Madras) are the main items of receipts credited to this minor head.

Explanation of variations.

248. *Contributions for pensions and gratuities.*—The budget estimate for 1937–1938 includes recoveries on account of the East Coast Special Police employed to prevent smuggling through the Pondicherry frontiers, and of pensionary contributions from the Orissa Government on account of officers of this Government who have reverted or have elected to revert to this province. 41

249. *Miscellaneous.*—The preliminary accounts for 1936–1937 and budget estimate for 1937–1938 exclude credit for provident fund bonus contributions of the staff paid from Port Funds at Cochin, as it has become a major port under the control of the Central Government. 41

XLV. Stationery and Printing.

Pages in the Detailed Budget Estimates of Revenue.
42

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Stationery receipts	·30	·38	·32	·25
Sale of gazettes and other Government publications.	·83	·79	·94	·80
Other Press receipts	3·07	3·00	2·36	2·85
Receipts in England	..	·01	·01	·01
Total ..	**4·20**	**4·18**	**3·63**	**3·91**
Deduct—Refunds	— ·02	— ·01	— ·02	— ·02
Grand Total ..	**4·18**	**4·17**	**3·61**	**3·89**

Revenue.

250. The Stationery and Printing Departments fall in the category of service departments which are not permitted to charge one another for services which fall within the duties for which they are constituted. But services rendered or supplies made by the Stationery and Printing Departments to the Posts and Telegraphs and other Central departments, Government commercial departments, local bodies and others are charged for.

251. *Stationery receipts.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to local bodies and others and of centage charges for the supply of typewriters, duplicators, etc., to Government servants for their personal use and to approved quasi-Government offices, and amounts realized by the sale of waste-paper in public offices, press cuttings at the Government Press, Madras, condemned typewriters, duplicators etc., and unserviceable and damaged articles are credited to this head.

252. *Sale of gazettes and other Government publications.*—Subscriptions for the Fort St. George and District Gazettes, Indian Law Report (Madras Series) and sale-proceeds of loose copies of these publications and other publications including departmental publications of the High Court produced by funds provided under '56. Stationery and Printing' are credited to this minor head.

253. *Other Press receipts.*—The receipts under this head comprise recoveries on account of the supply of forms, private notifications and advertisements in the official gazettes or other publications issued from the Government Press, and printing and binding work at Government Presses on behalf of local bodies and others, the recovery of the cost of paper, printing and binding materials supplied and postage and freight charges incurred in the rendering of the services ; the recovery of the cost of work done for local bodies in connexion with the printing of electoral rolls etc. at private presses, the expenditure on which is debited to '56. Stationery and Printing—Printing at Private Presses' ; the value of types manufactured for renewals and replacements the cost of which is debitable to the Government Presses Depreciation Fund ; sale-proceeds of salable forms including service registers, unserviceable plant, machinery and other articles ; and the commission earned in respect of sales of University and Central Government publications.

254. *Receipts in England.*—The receipts under this head represent the sale-proceeds of publications of the Madras Government realized in England.

EXPLANATION OF VARIATIONS.

42 255. *Stationery receipts.*—The budget estimate for 1936–1937 took credit, in addition to recoveries of the cost of stationery supplied to local bodies, for the recovery from the Orissa Government of the cost of supplies in respect of areas transferred to the control of that Government. The decrease in the preliminary accounts for 1936–1937 is due to these recoveries being less than anticipated. No credit for recovery from the Orissa Government has been taken in the budget estimate for 1937–1938, as it is not proposed to supply stationery articles to that Government from the Madras Stores.

42 256. *Sale of gazettes and other Government publications.*—The receipts in 1936–1937 were abnormal on account of the sale of copies of the gazettes containing electoral rolls.

42 257. *Other Press receipts.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to smaller recoveries from local bodies on account of printing for local board elections. The budget estimate for 1937–1938 takes credit for a larger recovery on this account.

XLVI. Miscellaneous.

Pages in the Detailed Budget Estimates of Revenue. 43

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Unclaimed deposits	3·40	4·22	3·56	3·56
Treasure trove	·01	·02	·01	·01
Sale of old stores and materials ..	·05	·04	·04	·04
Sales of land and houses	·02	·02	·04	·02
Fees for Government audit	·45	·52	·78	·57
Contributions	·35	·30	·25	·32
Rents	·10	·03	·03	·04
Other fees, fines and forfeitures	3·66	3·56	3·56	3·57
Recoveries of overpayments ..	·34	·32	·17	·31
Collection of payments for services rendered	1·27	1·17	2·23	1·98
Miscellaneous—				
Ordinary receipts (including receipts in England)	·99	1·35	1·40	1·15
Transfer from deposit account ..	3·32	4·75	6·82	7·82
Total ..	13·96	16·30	18·89	19·39
Deduct—Refunds	— 1·70	— 2·38	— 2·32	— 2·32
Grand Total ..	12·26	13·92	16·57	17·07

Revenue.

258. This major head is the revenue head corresponding to the expenditure heads '25. General Administration' and '57. Miscellaneous', and is intended to record revenues pertaining to the same subjects as these expenditure heads and all other revenues which it is not found possible to bring into account under any of the descriptive major heads of revenue.

259. *Unclaimed deposits.*—Many deposits of various kinds are received by Government servants in the course of Government business and are held temporarily in the deposit section of the Government accounts until repaid or adjusted under the appropriate heads of account. A certain number, however, remain unadjusted every year and, with a view to ensuring the clearance of the items in the deposit accounts, rules have been framed for treating deposits remaining unclaimed or unadjusted for specific periods (which have been fixed with reference to the amounts or classes of deposits) as having lapsed to the Government. Such lapsed deposits are credited to this head, but if they are subsequently claimed and the claims are admitted, they are refunded by debit to 'Refunds' under this major head.

260. *Treasure trove.*—Buried treasure which has been discovered and has been declared ownerless under the Indian Treasure Trove Act, 1878, is ordinarily delivered to the finder or divided as prescribed in the Act. In cases where it is not so delivered or divided owing to the failure of the finder to give notice of the discovery to the Government or other causes, the treasure is sold and the sale-proceeds are credited to this minor head.

261. *Sale of old stores and materials.*—Receipts by sale of old stores and materials in the possession of departments and offices the cost of which is debited to '25. General Administration' or '57. Miscellaneous' are credited to this minor head.

262. *Sales of land and houses.*—Sale-proceeds of land and buildings disposed of by the Revenue Department owing to their not being required for the use of any department, except those relating to the Public Works Department and quasi-commercial departments such as the Irrigation and Electricity Departments, are credited to this minor head.

263. *Fees for Government audit.*—To this minor head are credited fees for the audit by the Examiner of Local Fund Accounts of the accounts of official receivers, wards' estates, port and marine funds, Hindu Religious Endowments Board, the chatram

charities in the Tanjore District, municipal electrical undertakings (which are worked on a commercial basis) and private individuals and associations in receipt of grants-in-aid from Government.

264. *Contributions.*—Recoveries from wards' estates on account of the Court of Wards establishments in the Board of Revenue and Collectorates, contributions on account of the chatram village establishments in the Tanjore District, and other contributions which are not for any specific purpose pertaining to any other revenue major head, are credited to this minor head.

265. *Rents.*—Rents recovered from revenue subordinates occupying Government quarters the cost of which is debited to '25. General Administration' and rents realized in respect of other buildings under the control of the Revenue Department are credited to this minor head.

266. *Other fees, fines and forfeitures.*—The main items of revenue credited to this minor head are fees for stamping weights and measures, cattle-pound receipts (except in Madras City and in reserved and unreserved forests which are credited to 'XXIII. Police' and 'X. Forest' respectively) and fees and other receipts connected with elections to the Central and Provincial Legislatures and local bodies. The object of stamping weights and measures is to induce recognition by shopkeepers and in the bazaar of the established standards. The weights and measures used by shopkeepers are tested and their values according to the recognized standards are recorded on them. The stamping is done by peripatetic stamping parties attached to Collectortes. The scale of fees is so regulated as to cover the expenditure which is debited to '25. General Administration—District Administration—Other establishments—Establishments for stamping weights and measures.'

Cattle-pound receipts include fines on impounded cattle, sale-proceeds of such cattle when the fines are not paid or the cattle are not claimed, recoveries of feeding charges from owners and other sundry receipts from the cattle-pounds. The major portion of these receipts is offset by expenditure on the maintenance of the pounds which is debited to '25. General Administration—District Administration—Other establishment—Cattle-pounds.'

267. *Recoveries of overpayments.*—Recoveries of service payments made in excess in previous years, when the original payment is debited to departments not having a revenue head (25. General Administration and 57. Miscellaneous), are credited to this minor head, such recoveries made within the financial year being adjusted in reduction of expenditure.

268. *Collection of payments for services rendered.*—This head records fees for indicating boundaries, recoveries on account of special staffs employed in laying down regular lines of streets in municipal areas and for acquisition of land for local bodies, recoveries of leave, passage and other contributions (excluding pension contributions) from foreign employers and of commission from wards' estates for the services rendered by the treasury and other establishments in Collectorates, recoveries on account of Bengal State prisoners, village establishments, from non-panchayat unions on account of election expenses incurred by the Inspector of Municipal Councils and Local Boards, from the Hindu Religious Endowments Board on account of percentage charges for collecting its dues and from charitable endowments vested in the Treasurer of Charitable Endowments (the Accountant-General) for the maintenance of their accounts, for which a contribution has to be paid to the Central Government, and other items similar to these.

269. *Miscellaneous—Ordinary receipts.*—Sale-proceeds of coir from the Laccadives and the Amindivi Islands which is purchased from funds provided under '25. General Administration—District Administration—General Establishments—Laccadives and Amindivi Establishment,' recoveries on account of law charges other than in pauper suits when such charges are debited to heads not having a corresponding revenue head, sale-proceeds of weights and measures, skins etc. of wild animals for the destruction of which rewards were paid, and materials used for the construction of polling booths, and all receipts not provided for within the regular classification are credited to this minor head.

270. *Transfer from deposit account.*—This head records the transfer from the Central Government's grant for the economic development and improvement of rural areas which is explained in paragraph 756.

271. *Refunds.*—Refunds of deposits credited as lapsed under the minor head 'Unclaimed deposits' and of excess recoveries of election charges from local bodies are the main items under this head.

Pages in the Detailed Budget Estimates of Revenue.

EXPLANATION OF VARIATIONS.

272. *Unclaimed deposits.*—The receipts under this head are of a fluctuating character and the budget for 1936-1937 proved to be an over-estimate. 43

273. *Fees for Government audit.*—The preliminary accounts figure for 1936-1937 was abnormal. 43

274. *Collection of payments for services rendered.*—The increase in the preliminary accounts for 1936-1937 is partly due to recoveries of election expenses of 1935-1936 from non-union panchayats. They also take credit for recovery from the Government of India of expenditure on account of the separation of records relating to Orissa and Indian States in the Madras Record Office and for the payment by the Coorg administration of the whole of the outstanding balance of arrears of leave allowances of Madras officers lent to that administration instead of annual instalments. The budget estimate for 1937-1938 excludes these special items of receipts but takes credit for the recovery of arrears of election expenses from non-union panchayats and of the cost of maintenance of Bengal State prisoners in the jails of this Province, which, prior to 1937-1938, did not enter the Provincial accounts. 43

275. *Miscellaneous—Ordinary receipts.*—The preliminary accounts for 1936-1937 are abnormal owing to receipts from fees for the inclusion of names of voters in the electoral rolls and from sale of election materials. 43

276. *Transfer from deposit account.*—The variations are explained in paragraph 758. 43

C. E. JONES,

1st September 1937. *Financial Secretary.*

DEMANDS FOR GRANTS.

Demand I—Land Revenue.

Pages in the Detailed Budget Estimates of Demands.		Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
	7. Land Revenue—				
1–10	Charges of administration	·58	·55	·63	·59
	Survey, settlement and record operations	13·63	12·81	12·47	12·16
	Land records	1·87	1·33	1·53	1·94
	Assignments and compensations ..	13·42	13·40	13·25	13·50
	Charges in England	·19	·23	·30	·20
	Total ..	**29·69**	**28·32**	**28·18**	**28·39**

Expenditure.

277. In this Province the greater part of the cost of the collection and administration of the land revenue is not debited to the major head "7. Land Revenue." The work is performed by the district staffs of the Revenue Department, the cost of which is debited to the head "25. General Administration—District Administration" which is included in Demand X. A *pro forma* statement showing the proportionate charges on account of the collection and administration of the land revenue is included in paragraph 423. Expenditure incurred exclusively in connexion with the administration of the land revenue is debited to the major head "7. Land Revenue" as described below.

278. *Charges of administration.*—Charges on account of special establishments for the survey of land and roads, scrutinizing and mapping subdivisions, and other operations are debited to this minor head. Part of the charges is recovered from local bodies and others who are benefited by these operations.

279. *Survey, settlement and record operations.*—Charges incurred on account of the Settlement branch of the Board of Revenue (including one-third of the combined pay of all the three Members of the Board), the Central Survey Office in Madras and the survey and settlement parties working in the districts are debited to this minor head.

280. *Land records.*—The expenditure incurred on the maintenance of records of surveys in estate, municipal and union areas and on record of rights operations is debited to this minor head.

281. *Assignments and compensations.*—The expenditure debited to this minor head is that on assignments of land revenue in lieu of land for the performance of meritorious services to the State, payments to religious institutions in lieu of deductions from the revenue collections, alienations of land revenue to inamdars and other grantees, compensation to excluded proprietors and others in lieu of resumed lands, payments to local bodies in respect of fishery rentals and tree tax collected by the Revenue Department on their behalf, and payments to mufassal municipalities representing the excess of the ground rent collected over the ordinary agricultural assessment on land in municipal areas.

282. *Charges in England.*—The leave salary and sterling overseas pay of the officers of the Survey and Settlement Departments and one-third of such charges in respect of the Members of the Board of Revenue and the cost of stores purchased for the Survey Office are debited to this head.

Explanation of variations.

4 283. *Charges of administration.*—The increase in the preliminary accounts for 1936–1937 is due to the employment, found necessary in the course of the year, of additional temporary deputy surveyors, draughtsmen and chainmen in some districts. The budget estimate for 1937–1938 provides for normal requirements.

4–9 284. *Survey, settlement and record operations.*—The decrease in the preliminary accounts for 1936–1937 is the net effect of a reduction of staff in the Central Survey Office, the existence of leave and deputation vacancies in survey parties, the appointment of Indian Civil Service officers on higher pay as settlement officers in the place of provincial service officers, and the employment of additional staff for the revision survey of the wet ayacut in the Kistna western delta. The further decrease in the budget estimate for 1937–1938 is due to the reduction of temporary establishments in the settlement parties and to the fact that a smaller amount is expected to be spent by survey parties on boundary pillars and hired labour.

Pages in the Detailed Budget Estimates of Demands.

285. *Land records.*—The increase in the preliminary accounts for 1936–1937 is chiefly due to the retention up to the end of December 1936 of the special staff employed for record of rights work in the Cauvery-Mettur Project area. The budget estimate for 1937–1938 provides for the employment of a special staff for record of rights work in certain villages in the Chingleput and Chittoor Districts belonging to the Tirumalai-Tirupathi Devasthanam. 9–10

286. *Assignments and compensations.*—The decrease in the preliminary accounts for 1936–1937 is due to the fact that certain arrear payments were not adjusted to the extent anticipated. The increase in the budget estimate for 1937–1938 is due to adjustments in favour of certain local bodies of amounts left unadjusted in previous years and to the fact that a larger amount was realized from the fisheries in West Godavari in 1936–1937 than was allowed for in the budget estimate resulting in a corresponding increase in payments in 1937–1938. 10

Demand II—Provincial Excise. 11–22

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
8. Provincial Excise—				
Superintendence	2·92	2·87	3·09	3·07
District executive establishments	22·91	22·58	22·14	22·70
Distilleries	·99	·83	·83	·79
Cost of opium supplied to the Excise Department	6·67	5·39	5·47	4·34
Compensations	1·52	1·42	1·45	1·46
Charges in England	·19	·30	·23	·22
Total ..	35·20	33·39	33·21	32·58

Expenditure.

287. *Superintendence.*—Expenditure relating to the headquarters, divisional and circle supervision in the Excise Department and to the staff employed on behalf of the Central Government for the administration of the Sugar and Match (Excise Duty) Acts is debited to this minor head. The expenditure relating to headquarters supervision includes one-third of the combined pay of all the three Members of the Board of Revenue and half the pay of the Additional Joint Secretary to the Board and all expenditure connected with the establishments employed directly for excise administration in the office of the Board inclusive of the laboratory attached to it. Expenditure relating to divisional and circle supervision represents the expenditure on Deputy and Assistant Commissioners and their staff. The cost of the staff employed for administration of the Sugar and Match (Excise Duty) Acts is recovered from the Central Government together with leave and pensionary contributions. The recoveries on account of actual expenditure are adjusted in reduction of expenditure under this head and the leave and pensionary contributions are credited to the head 'VIII. Provincial Excise' and 'XLIV. Receipts in aid of superannuation' respectively.

288. *District executive establishments.*—The expenditure on district inspecting and preventive staffs of the Excise Department is debited to this minor head.

289. *Distilleries.*—Expenditure relating to the Government distillery establishments and the staff employed for the supervision of spirituous medicinal preparations manufactured in private laboratories is debited to this minor head. The cost on account of the latter is recovered in full together with leave and pensionary contributions, and credited to the heads 'VIII. Provincial Excise' and 'XLIV. Receipts in aid of superannuation' respectively.

290. *Cost of opium supplied to the Excise Department.*—The cost of opium purchased by the Madras Excise Department from the Ghazipur opium factory is debited to this minor head.

291. *Compensations.*—The items included under this head are (1) compensation paid to the French Government on account of the arrack farm in the Frenchpetta at Masulipatam and rebate of duty on opium and ganja supplied to that Government; (2) compensation paid to the Banganapalle and Sandur States for the suppression of ganja cultivation and to the Banganapalle State for the administration of the State's opium and excise revenues by the Madras Excise Department; (3) compensation paid to certain Indian States, Coorg and the Civil and Military Station, Bangalore, as the equivalent of

Pages in the Detailed Budget Estimates of Demands.

the duty collected in this Province on spirituous medicinal preparations and Indian-made foreign spirits exported for consumption in those areas; and (4) a fixed annual compensation paid to the Madras Corporation in view of the fact that the Government have withheld sanction for the issue of licences by the Corporation for places where intoxicating liquors are sold.

292 *Charges in England.*—The expenditure incurred in England on account of the leave allowances and sterling overseas pay of the officers of the Madras Excise Department and one-third of such items relating to the Members of the Board of Revenue and a half of such items relating to the Additional Joint Secretary to the Board and also on account of stores required for the laboratory attached to the office of the Commissioner of Excise is debited to this head.

EXPLANATION OF VARIATIONS.

14–17 293. *Superintendence.*—The increase in the preliminary accounts for 1936-1937 is mainly due to the debit to this head of one-third of the leave salary of a member of the Board of Revenue on leave in India and of half the salary of the Additional Joint Secretary in the Board of Revenue and to larger expenditure on the leave allowances and increments of certain Deputy and Assistant Commissioners. The budget estimate for 1937–1938 does not anticipate any special expenditure on leave allowances or passages, but provides for accruing increments.

18–20 294. *District executive establishments.*—The decrease in the preliminary accounts for 1936–1937 is due to savings resulting from the retirement of senior officers or their employment on work connected with the excise duties on matches and sugar, the application of the revised scales of pay to promoted officers and subordinates and to new entrants and less expenditure than was anticipated on fixed travelling allowances and on the renewal of uniforms and petty construction and repairs. These savings are partly offset by larger expenditure on ordinary travelling allowances and on service postage and telegrams in connection with the preventive measures taken by the Department. The budget estimate for 1937–1938 includes provision for the payment of arrears of pay to inspectors and others promoted to higher grades with retrospective effect in unfilled vacancies and for increments to the staff on time scales of pay.

13 295. *Cost of opium supplied to the Excise Department.*—The decrease in 1937–1938 is due to restriction of purchases in that year owing to the advance purchase in 1936–1937 consequent on the enhancement of the price of opium as from the 1st April 1937.

23–26

Demand III—Stamps.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
9. Stamps—				
Non-judicial—				
Charges for the sale of stamps ..	3·09	3·04	2·97	2·79
Cost of stamps supplied from Central Stamp Stores	·66	·65	·45	·57
Total, Non-judicial ..	**3·75**	**3·69**	**3·42**	**3·36**
Judicial—				
Charges for the sale of stamps ..	1·08	1·09	·97	1·04
Cost of stamps supplied from Central Stamp Stores	·75	·73	·41	·69
Total, Judicial ..	**1·83**	**1·82**	**1·38**	**1·73**
General—				
Superintendence	·22	·23	·22	·22
Charges in England	·02	·01	·01	·01
Total, General ..	**·24**	**·24**	**·23**	**·23**
Grand Total ..	**5·82**	**5·75**	**5·03**	**5·32**

Expenditure.

296. The expenditure connected with the manufacture and sale of stamps is booked separately as a rule for non-judicial and judicial stamps. The undermentioned charges are exceptions :—

(1) The pay and contingent expenditure of salaried vendors are debited under 'non-judicial stamps,' though they sell both kinds of stamps.

(2) The manufacturing charges for stamped copy papers and the discount allowed to vendors for selling them are debited under 'judicial stamps,' though they are neither judicial nor non-judicial stamps.

(3) The general charges incurred for supervision and transport in connexion with both kinds of stamps, inclusive of charges in England, are combined and booked separately.

Pages in the Detailed Budget Estimates of Demands.

NON-JUDICIAL.

297. *Charges for the sale of stamps.*—The pay and contingent expenditure of salaried vendors (who are employed only in Madras City) and the discount allowed to non-salaried licensed vendors in Madras City and in the mufassal are debited to this minor head.

298. *Cost of stamps supplied from Central Stamp Stores.*—All stamps are manufactured by the Central Government's Security Printing Press at Nasik and the charges payable to the Press including the cost of paper are debited to this minor head.

JUDICIAL.

299. *Charges for the sale of stamps.*—The discount allowed to non-salaried vendors in Madras City and in the mufassal for the sale of court-fee stamps and stamped copy papers is debited to this minor head.

300. *Cost of stamps supplied from Central Stamp Stores.*—Vide the corresponding sub-paragraph under the heading 'non-judicial' above.

GENERAL.

301. *Superintendence.*—The expenditure incurred by the Superintendent of Stamps in Madras City and the freight and other charges incurred by him and by Collectors for the transport and custody of stamps are debited to this minor head. The expenditure in the Superintendent's office represents one-fourth of the pay of the Assistant Superintendent of Stamps and Stationery and of the subordinate and menial staff. The remaining three-fourths is debited to the head '56. Stationery and Printing,' as representing the share of the Stationery Department. No portion of the pay of the Superintendent of Stamps and Stationery, who is also the Collector of Madras, is debited to either head.

302. *Charges in England.*—These represent mainly the share of the leave salary or sterling overseas pay, as the case may be, of the Assistant Superintendent of Stamps debitable to '9. Stamps.'

EXPLANATION OF VARIATIONS.

303. *Charges for the sale of stamps.*—The decrease is due partly to a decrease in the amount of stamps sold and partly to a reduction in the rates of discount allowed to non-salaried vendors in respect of non-judicial stamps. 25

304. *Cost of stamps supplied from Central Stamp Stores.*—The figures are based on the actual and probable indents for stamps and the manufacturing cost advised by the Security Printing Press for 1936–1937 and 1937–1938. 23

Demand IV—Forest. 27–43

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
10. Forest—				
General direction	1·07	1·12	1·08	1·14
Conservancy and works	11·52	11·54	12·17	12·16
Establishments	26·60	25·70	25·34	25·44
Charges in England	1·72	2·08	2·06	1·94
Loss or gain by exchange	— ·01	..	— ·01	..
Total ..	40·90	40·44	40·64	40·68

Expenditure.

305. *General direction.*—The pay and allowances of the Chief Conservator of Forests, his personal assistant and office establishments, the contingent expenditure of his office and the expenditure on the purchase of clothing and equipment for all forest establishments are debited to this minor head.

306. *Conservancy and works.*—The expenditure debited to this minor head is that incurred as working expenses in extracting timber and other produce from the forests and making it suitable for the market, and on regeneration and replacement in exploited areas and the general maintenance of the forests in a state of normal efficiency. Feed and upkeep of elephants and draught cattle, renewals and replacements of carts, stores, tents, tram-trucks (in Sriharikota in Nellore), tools and boats, construction, repairs and upkeep of roads, bridges and buildings, demarcation and maintenance of boundaries, compiling

Pages in the Detailed Budget Estimates of Demands.

working plans and fire protection are some of the items of maintenance. Regeneration includes sowing, weeding and thinning and cultural operations. Rents for forests taken on lease from private owners, compensation payments to the Muttadars of Rampa, rewards to informers in connexion with forest offences, the moiety of compounding fees paid to forest panchayats in respect of offences in panchayat forests reported by them, games licence compensation payments to the Nilgiri Game Association, the contribution to the Survey of India Department for survey and forest map work done for the Government of Madras, and expenditure on the investigation of the spike disease of sandal etc. are also debited to this minor head.

307. *Establishments.*—The expenditure shown under this minor head is that on account of conservators of forests, district forest officers, the Provincial Sylviculturist, the Forest Engineer, the Utilization Officer and working plans officers and their subordinate staff and contingencies, Chenchu establishments, the Forest College at Coimbatore, and vernacular training schools for subordinates.

308. *Charges in England.*—Under this minor head are shown the leave salary of officers on leave in England, sterling overseas pay and the cost of stores purchased in England, and the contribution to the Imperial Forestry Institute, Oxford, towards its working expenses.

309. *Loss or gain by exchange.*—This head is explained in paragraph 656.

EXPLANATION OF VARIATIONS.

33–36 310. *Conservancy and works.*—The increase in the preliminary accounts for 1936–1937 is mainly due to the extraction of a larger quantity of sandalwood than was budgeted for, to special repairs to certain offices and residences and the reconstruction of certain rest-houses and to the purchase of a road-roller for the Forest Engineer's division and three motor boats for use in the Guntur and Nellore divisions.

37–43 311. *Establishments.*—The decrease in the preliminary accounts for 1936–1937 is chiefly due to the deputation of a deputy conservator to the Forest Research Institute, Dehra Dun, and of an additional officer to Orissa for a portion of the year, and the absence of a large number of officers on leave on half pay and for longer periods than was originally expected.

31 312. *Charges in England.*—The decrease in the budget estimate for 1937–1938 is due mainly to smaller expenditure on stores and to the fact that no contribution will be paid to the Imperial Forestry Institute, Oxford, in that year, as the contribution for three years from 1936–1937 was paid in 1936–1937.

44–48

Demand V—Registration.

	Accounts, 1935-1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
11. Registration—				
Superintendence	·73	·72	·66	·70
District charges	28·83	28·68	28·14	28·72
Charges in England	·10	·11	·10	·11
Total ..	29·66	29·51	28·90	29·53

Expenditure.

313. *Superintendence.*—The pay and allowances of the Inspector-General of Registration and of his Personal Assistant and the subordinate staff employed solely for work connected with the administration of the Indian Registration Act, 1908, in this Province are debited to this minor head. The expenditure connected with the other duties of the Inspector-General as Registrar of Joint Stock Companies, Administrator of the Indian Partnership Act, and Registrar-General of Births, Deaths and Marriages is debited to the head "47. Miscellaneous Departments—Registrar of Joint Stock Companies (Central), Administration of the Indian Partnership Act (Provincial) and Registration of Births and Deaths (Provincial)."

314. *District charges.*—To this head are debited the pay, allowances and contingent expenditure of District Registrars and Sub-Registrars and their establishments, inclusive of the expenditure on the return of documents to parties by post (which is recovered in advance and credited to the head "XI. Registration"). The district registration staff performs also work connected with the registration of joint stock companies for which a fixed annual contribution of ·15 lakh is paid by the Central Government. A sum of

Pages in the Detailed Budget Estimates of Demands.

·12 lakh out of this is adjusted in reduction of expenditure under this minor head and the balance representing leave and pensionary contribution is credited to the head " XLIV. Receipts in aid of Superannuation."

315. *Charges in England*.—These are the cost of the plant, stores and chemicals obtained for the photographic and cine-film processes of copying documents presented for registration.

EXPLANATION OF VARIATIONS.

316. *District charges*.—The decrease in the preliminary accounts for 1936–1937 is the net effect of savings under leave allowances due to less leave than was allowed for being granted and increased expenditure under travelling allowances due to the travelling allowances of the staff of the Registration Department deputed for duty in connexion with elections to the Provincial Legislature being debited to this head. The budget estimate for 1937-1938 provides for normal increments and normal grant of leave and includes a larger provision for the employment of temporary section writers in sub-registry offices where work is heavy. 47–48

Demand VI—Motor Vehicles Taxation Acts.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	
12. Charges on account of Motor Vehicles Taxation Acts—					49–51
Charges of collection	·62	·62	·62	·61	
Inspection of motor vehicles ..	·53	·48	·50	·53	
Compensations to local bodies (for loss of income from tolls and taxation of motor vehicles)	34·75	33·59	40·25	42·31	
Total ..	**35·90**	**34·69**	**41·37**	**43·45**	

Expenditure.

317. The expenditure incurred in administering the Indian Motor Vehicles Act, 1914, and the rules issued thereunder and the Madras Motor Vehicles Taxation Act, 1931, and on the collection of the Madras motor vehicles tax is debited to this major head.

318. *Charges of collection*.—The pay, allowances and contingent expenditure of the staff employed for the accounting work connected with the collection of the Madras motor vehicles tax in the office of the Commissioner of Police, who is the controlling authority for the Province, and of the staff employed in Madras City and in the mufassal for issuing and checking licences are debited to this minor head.

319. *Inspection of motor vehicles*.—The pay, allowances and other expenditure of the staff employed for the inspection of motor vehicles under the Indian Motor Vehicles Act and the rules issued thereunder, including the honoraria paid to Superintendents of Police for doing the work when the regular inspectors are on leave, the honoraria paid to clerks in the office of the Commissioner of Police, Madras, for furnishing extracts (for which fees are levied) from the register of motor vehicles to trading firms and the expenditure on the erection of signboards indicating speed-limits on roads, which is a provincial charge, are debited to this minor head.

320. *Compensations to local bodies*.—To this minor head are debited the payments of compensation to local bodies under the Madras Motor Vehicles Taxation Act, 1931. The procedure for calculating and disbursing these amounts has been described in paragraph 110.

EXPLANATION OF VARIATIONS.

321. *Compensations to local bodies*.—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is due to the increase in the receipts under the Madras motor vehicles tax—vide paragraph 112. 49

The budget estimate for 1937–1938 also takes into account a larger carry-over than previously of the compensation due in respect of the receipts in the previous year.

Pages in the Detailed Budget Estimates of Demands.

Irrigation Expenditure.

322. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely :—

(i) Works for which capital and revenue accounts are kept, subdivided into productive and unproductive works, and

(ii) Works for which neither capital nor revenue accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second comprises works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while to examine the return from the outlay on each individual work. Ordinarily capital and revenue accounts are kept for each work which costs over ·50 lakh.

323. *Works for which capital and revenue accounts are kept.*—' Capital ' bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working, and charges for subsequent additions and improvements. After the construction estimate of a project is closed, expenditure on extensions and improvements is treated as capital outlay only if the estimates exceed ·01 lakh in each case and are for :—

(1) works which are themselves directly remunerative (e.g., new distributaries and works for increasing the canal discharge), or

(2) works which are necessary for the full development of the project, though not directly remunerative.

If the cost of renewals and replacements of the existing works of a project really represents an increase in the capital value of the project and exceeds the cost of the original work by ·01 lakh, the excess over the original cost is debited in the capital account.

Working expenses include—

(1) repair and maintenance charges,

(2) the cost of extensions and improvements which are considered to be neither directly remunerative in themselves nor necessary for the full development of the project, and of other works for which the estimates do not exceed ·01 lakh in each case, and

(3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable in the capital account.

Capital expenditure.

324. Capital expenditure may be incurred on—

(*a*) new productive projects ;

(*b*) works connected with existing productive systems ;

(*c*) new unproductive projects ; and

(*d*) works connected with existing unproductive systems.

Productive works are works which are expected to produce after a certain period a net annual return (after deducting all working expenses including maintenance) at least equal to the annual interest at a certain rate (fixed from time to time on the basis of the rate at which the Government expect to be able to borrow over an extended period) on the total capital ' sum-at-charge ' in the capital account of the work. All other works are classed as unproductive.

Capital expenditure on (*a*) and (*b*) may be met from sources other than current revenues, such as accumulated balances and loans, but when the works connected with the existing productive systems are not in themselves productive they are ordinarily financed from current revenues.

Capital expenditure on (*c*) and (*d*) is ordinarily financed from current revenues subject to the following exceptions :—

(1) If the expenditure is so large that it will be too heavy a charge on current revenues, e.g., expenditure on a work estimated to cost over 5 lakhs, it may be treated as capital outlay not charged to revenue ; and

(2) if the work is intended to give protection against famine or to prevent famine, it may, irrespective of the amount of the estimated cost, be financed from the Famine Relief Fund, so long as the balance in the fund does not fall below 40 lakhs.

Pages in the Detailed Budget Estimates of Demands.

Demands for grants for Irrigation Expenditure.

325. Expenditure connected with irrigation is included in the following demands for grants :—

Demand VII—Irrigation.

Demand XXXI—Capital Outlay on Irrigation.

But these two demands do not show all the expenditure on irrigation. The whole of the actual expenditure on Public Works Department establishments and tools and plant is first shown under the major head ' 50. Civil Works ' and then distributed *pro rata* at the end of the year between the Irrigation, Civil Works and other heads. Though the portion of this expenditure which relates to the Irrigation Department is thus finally booked in the accounts under the major heads included in Demands VII and XXXI, yet for the purpose of the demands for grants all the expenditure on Public Works Department establishment and tools and plants is included in " Demand XXV—Civil Works—Establishment and tools and plant," and no part of it is included in Demands VII and XXXI.

Demand VII—Irrigation.

326. This demand includes the expenditure booked under the major heads shown below :— 52–60

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses ..	36·07	32·07	29·68	33·21
17. Irrigation—Interest on works for which capital accounts are kept	79·49	80·60	77·77	84·38
18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which neither capital nor revenue accounts are kept—				
Public Works Department ..	23·66	23·19	25·38	25·87
Minor Irrigation	12·79	13·74	12·10	12·76
19. Construction of irrigation, navigation, embankment and drainage works—				
Financed from ordinary revenues ..	1·72	2·00	1·44	2·76
Financed from Famine Relief Fund ..	·66	·76	·24	·75
Total ..	**154·39**	**152·36**	**146·61**	**159·73**

327. *XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses.*—Though working expenses are adjusted in the accounts under a revenue head in reduction of receipts in order to ascertain the net revenue from a project and assess its productivity, they are included in this demand for grant because they involve expenditure from the revenues of the Province. Working expenses include certain expenditure on extensions and improvements, maintenance and repairs, special establishments and special tools and plant.

328. 17. *Irrigation—Interest on works for which capital accounts are kept.*—The purpose of this head is explained in paragraph 367.

329. 18. *Irrigation—Other revenue expenditure financed from ordinary revenues.*—The expenditure on works for which no capital accounts are kept is recorded under this major head. It is divided into the following two sections :—

Works in charge of the Public Works Department ; and

Minor irrigation works in charge of the Revenue Department.

Works in charge of the Public Works Department.—Expenditure on original works, extensions and improvements, and maintenance and repairs, and on surveys and investigation of new projects is debited to this section.

Minor irrigation works.—The expenditure on account of minor irrigation supervisors, overseers and other establishments under the control of Collectors and on ordinary maintenance and repairs of minor irrigation works is debited to this section. But the expenditure on the special accelerated programme of improvements to minor irrigation works at a total cost of 50 lakhs, on which work began in 1935–1936, is debited to the capital head " 68. Construction of Irrigation, Navigation, etc., works " included in Demand XXXI.

Pages in the Detailed Budget Estimates of Demands.

330. 19. *Construction of irrigation, navigation, embankment and drainage works.*—Capital outlay on works for which capital and revenue accounts are kept, if met from current revenues or from the Famine Relief Fund, is debited to this major head. The Thippayapalem Project in the Kurnool District is the only work which is being financed from the Famine Relief Fund at present.

331. The figures by minor heads under the several major heads included in this demand are explained in the succeeding paragraphs.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.

53–55

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938
Irrigation works—Productive works—				
Extensions and improvements	4·33	2·62	2·35	4·96
Maintenance and repairs	25·47	24·47	22·05	22·18
Establishment	·08	·03	·03	·20
Total—Irrigation works—Productive works.	**29·88**	**27·12**	**24·43**	**27·34**
Irrigation works—Unproductive works—				
Extensions and improvements	·10	·04	·03	·16
Maintenance and repairs	3·36	2·12	2·37	2·20
Total—Irrigation works—Unproductive works.	**3·46**	**2·16**	**2·40**	**2·36**
Navigation, embankment and drainage works —Unproductive works—				
Extensions and improvements	·03	..	— ·02	·10
Maintenance and repairs	1·48	1·69	1·89	2·15
Total—Navigation, embankment and drainage works—Unproductive works.	**1·51**	**1·69**	**1·87**	**2·25**
Pension charges	1·22	·70	·98	·95
Provision for flood repairs	..	·40	..	·31
Grand Total ..	**36·07**	**32·07**	**29·68**	**33·21**

IRRIGATION WORKS—PRODUCTIVE WORKS.

53 332. *Extensions and improvements.*—The decrease in the preliminary accounts for 1936–1937 is the net effect of variations under the several irrigation systems, and of the revision of the method of calculating the old maintenance charges of the Cauvery delta system, part of which is initially debited to this minor head and subsequently transferred to the head " 18. Irrigation " where there is a corresponding increase. The increase in the budget estimate for 1937–1938 is mainly due to the debit to this head, as required by the rules, of the cost of renewal of shutters in the Godavari anicut originally debited to the capital head
434 " 68. Irrigation " where there is a corresponding decrease. Part of the increase is also due to the increased provision for the Kistna delta system, and for the Cauvery-Mettur Project and the Kattalai scheme of which the construction stage is nearly over. The budget estimate for 1937–1938 also includes provision for a new work, viz., remodelling the Srirangapuram channel, Kistna delta system.

53 333. *Maintenance and repairs.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the revised method of calculating the old maintenance charges of the Cauvery delta system debitable to this minor head, and there is a corresponding increase under the head " 18. Irrigation." The increase in the budget estimate for 1937–1938 is the net effect of larger provision for some systems and smaller provision for others according to requirements.

53 334. *Establishment.*—The cost of the special establishments in the Kistna delta system in connexion with shutter lifting machines is debited to this minor head. The increase in the budget estimate for 1937–1938 is due to a portion of the charges relating to the Mettur Township Administration being debited to this head, partly offset by savings due to the abolition of the post of the Superintendent, Divi Pumping station.

IRRIGATION WORKS—UNPRODUCTIVE WORKS.

53 335. *Extensions and improvements.*—The increase in the budget estimate for 1937–1938 is due to the cost of constructing a first-class boat for the Kurnool division to replace a condemned one and to the Government's share of the cost of providing emergency shutters for the Red Hills Tank.

Pages in the Detailed Budget Estimates of Demands.

336. *Maintenance and repairs.*—The increase in the preliminary accounts for 1936–1937 is due to the cost of repairing flood damages in the Palar Anicut. The decrease in the budget estimate for 1937–1938 is due to no separate provision for flood repairs being made under this minor head. 53

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS.

337. *Extensions and improvements.*—The preliminary accounts for 1936–1937 include the write back of certain wrong debits. The budget estimate for 1937–1938 includes provision for the purchase or construction of some ferry boats and ordinary boats required for the Buckingham Canal. 54

338. *Maintenance and repairs.*—The increase in the preliminary accounts for 1936–1937 is due to certain urgent repairs to lock gates and to special silt clearance in the Buckingham Canal. The budget estimate for 1937–1938 includes provision for cutting open the Pulicat bar and some provision for the repair of flood damages. 54

339. *Pension charges.*—The estimates vary with the amount of works outlay. 54

340. *Provision for flood repairs.*—The provision in the budget estimate for 1936–1937 has been distributed among other minor heads and consequently the preliminary accounts for 1936–1937 are nil. The budget estimate for 1937–1938 provides for a lump sum to meet possible contingencies. 54

17. Irrigation—Interest on Works for which Capital Accounts are kept. 55

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
17. Irrigation works—				
Productive	61·90	64·47	62·01	64·21
Unproductive	14·63	13·21	12·85	16·37
Navigation, Embankment and Drainage works—				
Unproductive	2·96	2·92	2·91	3·80
Total ..	**79·49**	**80·60**	**77·77**	**84·38**

341. 17. *Irrigation—Interest on works for which capital accounts are kept.*—The estimates are the result of applying the rates of interest adopted to the cumulative capital outlay up to each of the years mentioned—vide paragraph 372. 55

18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues—Works for which neither Revenue nor Capital Accounts are kept.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	
Irrigation Works—					
Public Works Department—					
Works	·73	·89	·52	·95	
Extensions and improvements ..	1·15	1·46	1·60	1·68	56–58
Maintenance and repairs	13·60	12·67	15·58	14·97	
Establishments	·86	·31	·30	·11	
Tools and plant	·03	..	·09	·25	
Other charges	·34	·12	·16	·53	
Grants-in-aid	·08	·08	·08	·08	
Total—Public Works Department ..	**16·79**	**15·53**	**18·33**	**18·57**	
Minor Irrigation—					
Works	·14	·24	·18	·22	
Maintenance and repairs	10·23	11·15	9·57	10·15	
Establishment	2·41	2·34	2·34	2·38	
Grants-in-aid	·01	·01	·01	·01	
Total—Minor irrigation ..	**12·79**	**13·74**	**12·10**	**12·76**	
Total—Irrigation works ..	**29·58**	**29·27**	**30·43**	**31·33**	
Navigation, Embankment and Drainage Works—					
Public Works Department—					
Works	·03	·19	·20	·13	
Extensions and improvements	·05	·22	·21	·09	
Maintenance and repairs	6·78	5·60	6·62	5·81	
Other charges	·01	·05	·02	·13	
Total—Navigation, etc., works ..	**6·87**	**6·06**	**7·05**	**6·16**	
Provision for flood repairs	..	1·60	..	1·14	
Grand Total ..	**36·45**	**36·93**	**37·48**	**38·63**	

Pages in the Detailed Budget Estimates of Demands.

IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT.

56 342. *Works.*—The decrease in the preliminary accounts for 1936–1937 occurs chiefly in the provision for minor works. More expenditure is allowed for in 1937–1938, partly on account of the lapse in 1936–1937.

56 343. *Extensions and improvements, and maintenance and repairs.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is chiefly due to increased provision for the old maintenance charges of the Cauvery delta system, corresponding to the decrease under 'XVII. Irrigation—Working Expenses'—*vide* paragraphs 332 and 333. The budget estimate for 1937–1938 includes provision for a new work, viz., improvements to Murugamali odai, Madura district.

56 344. *Establishments.*—The decrease in the budget estimate for 1937–1938 is due to the disbandment in December 1936 of the staff employed for duty experiments connected with the Lower Bhavani Project. The provision in the budget estimate for 1937–1938 is mainly for the gauging work connected with the Tungabhadra and Pennar-Kumudavati Projects and for conducting experiments at Kugalur in connexion with the Bhavani Project.

56 345. *Tools and plant.*—The preliminary accounts for 1936–1937 and the budget estimate for 1937–1938 provide for the tools and plant required for agricultural experiments at Siruguppa in connexion with the Tungabhadra Project.

56 346. *Other charges.*—The increase in the estimates is due to provision for the agricultural experiments at Siruguppa in connexion with the Tungabhadra Project. The budget estimate for 1937–1938 provides, in addition, for the investigation by the Electricity Department on behalf of the Irrigation Department of the possibility of sinking tube wells in the Ceded Districts.

56 347. *Grants-in-aid.*—The contribution towards the maintenance of the Central Government's Bureau of Irrigation is debited to this minor head.

IRRIGATION WORKS—MINOR IRRIGATION.

57 348. *Works and maintenance and repairs.*—The decrease in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is due to the inclusion of several minor irrigation works in the special accelerated programme of improvements debited to capital.

57 349. *Grants-in-aid.*—The estimates provide for the annual contributions payable to the Salem Municipal Council towards the cost of maintaining the Panamarathupatti water-works and to the Irrigation Cess Fund, Trichinopoly District.

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—PUBLIC WORKS DEPARTMENT.

58 350. *Extensions and improvements.*—The budget estimate for 1936–1937 included provision for some special items. The budget estimate for 1937–1938 provides for the normal requirements.

58 351. *Maintenance and repairs.*—The increase in the preliminary accounts for 1936–1937 is chiefly due to additional expenditure on conservancy operations on the River Godavari, which is not expected to be repeated in 1937–1938.

58 352. *Other charges.*—The increase in the budget estimate for 1937–1938 is due to the survey of certain portions of the River Godavari and its branches and to the preparation of survey records.

19. Construction of Irrigation, Navigation, Embankment and Drainage works.

59–60

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Financed from Famine Relief Fund—				
Irrigation works—Unproductive works ..	·66	·76 †	·24 †	·75
Financed from Ordinary Revenues—				
Irrigation works—				
Productive works	1·25	1·58	1·16	1·93
Unproductive works	·42	·38	·24	·76
Pension charges	·05	·04	·04	·07
Total ..	2·38	2·76	1·68	3·51

† The expenditure was from current revenues.

Pages in the Detailed Budget Estimates of Demands.

353. *Financed from Famine Relief Fund—Irrigation works—Unproductive works.*—The provision under this head in the budget estimate for 1937–1938 is intended for expenditure on the Thippayapalem Project in the Kurnool District. The expenditure on the project was met from ordinary revenues in 1936–1937. The decrease in the preliminary accounts for 1936–1937 is chiefly due to smaller outlay on the Thippayapalem Project in consequence of late sanction to the revised estimate for the project. 59

354. *Financed from Ordinary Revenues—Irrigation works—Productive works.*—The decrease in the preliminary accounts for 1936–1937 is chiefly due to smaller outlay on several works due to various causes, e.g., delay in land acquisition, late sanction to estimates and untimely rains. Better progress is allowed for in 1937–1938. The budget estimate for 1937–1938 also provides for the construction of regulators across the Nattar and Vanjiyar at the Vanjiyar head in the Cauvery delta. 59–60

355. *Unproductive works.*—The budget estimate for 1937–1938 includes a large provision for the Duvvaleru Project which was commenced late in 1936–1937. 59–60

356. *Pension charges.*—The estimates vary with the works outlay. 59

22. Interest on debt and other obligations.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	
Interest on ordinary debt—					61–63
Interest on permanent loans					
Discount on loans					
Floating loans	..	..	..	3·00	
Other items					
Interest on loans taken from the Central Government.	66·96	66·64	64·29	33·44	
Total ..	66·96	66·64	64·29	36·44	
Interest on unfunded debt—					
Special loans	..	..	..	·16	
State provident funds	..	..	..	13·92	
Total ..	..	..	..	14·08	
Interest on other obligations	·10	·11	·27	·11	
Gross Total ..	67·06	66·75	64·56	50·63	
Deduct—Interest transferred to commercial departments.	— 89·51	— 95·00	— 90·27	— 99·74	
Net Total ..	— 22·45	— 28·25	— 25·71	— 49·11	

Interest on ordinary debt.

357. The term 'Ordinary debt' covers all loans taken from the Central Government or raised in the open market, and includes temporary ways and means advances made by the Reserve Bank of India.

358. *Interest on permanent loans.*—The term 'permanent loans' is applied to loans with a currency of more than twelve months from the date of issue.

359. *Discount on loans.*—When the issue price of a loan is fixed at less than the nominal par value, the difference between the par value and the issue price is termed discount. It is debited to this head either in full in the year in which the loan is raised or in instalments over a period not exceeding the currency of the loan.

360. *Floating loans.*—These are temporary loans with a currency of not more than twelve months. They include loans raised by selling treasury bills in the market and also ways and means advances from the Reserve Bank of India. The discount (which is really interest on the amount borrowed) on treasury bills actually maturing and the interest on ways and means advances repaid during a financial year are debited to this head.

361. *Other items.*—To this minor head is debited the remuneration paid to the Reserve Bank of India for the management of the Government's public debt and also brokerage, advertisement charges, etc., relating to new loans and other miscellaneous expenditure connected with the issue of loans or treasury bills.

Pages in the Detailed Budget Estimates of Demands.

362. *Interest on loans taken from the Central Government.*—The loans due to the Central Government as on the 31st March 1937 have been consolidated into a single loan repayable in 45 years from the year 1937–1938 with interest at 4·50 per cent. The annual equated payment in respect of both interest and principal is Rs. 40·44 lakhs payable in half-early instalments. The portion representing interest is debited to this minor head. The interest portion will decrease in each successive year, as a result of the gradual repayment of the principal. The portion representing repayment of principal (which is debited to '23. Reduction or avoidance of debt ') will therefore increase in successive years to the same extent.

INTEREST ON UNFUNDED DEBT.

363. 'Unfunded debt' includes certain ancient and irredeemable interest-bearing obligations which are treated as special loans and also the provident fund deposits of servants of the Madras Government.

364. *Special loans.*—The details of the special loans are as follows :—

(1) Four bonds for Rs. 1,33,000 at 8 per cent interest issued between the years 1796 and 1807 for moneys deposited with the Madras Government, for the maintenance of choultries at Trichinopoly, Tiruvottiyur and other places in the Province. The annual interest is Rs. 10,640.

(2) Two bonds for Rs. 10,500 at 6 per cent interest issued in 1795 and 1817 for the maintenance of choultries at Trichinopoly and Padapatnam in the Kistna district. The annual interest is Rs. 630.

(3) A perpetual agreement between Kolla Singanna Chetti and the Madras Government in 1817 that, in respect of a sum of Rs. 41,769–9–6 paid by the former, the Government would pay interest at 6 per cent per annum for the maintenance of choultries at Madras, Conjeeveram, Chittoor and Benares. The annual interest is Rs. 2,506.

(The annual payments in respect of these three items are made to the legal representatives and assigns of the original depositors.)

(4) A perpetual agreement between the trustees of the Native Infirmary (now Rayapuram Hospital) in Madras and the Madras Government that, in respect of a sum of Rs. 66,878 representing the endowment of the institution paid over to the Government, interest at 4 per cent per annum would be paid to the trustees. The annual interest is Rs. 2,675. This amount is credited as 'Interest from Endowments' under 'XXVII.—Medical.'

365. *State provident funds.*—The liability on account of State provident fund deposits devolved on the Madras Government as from the 1st April 1937 in respect of their servants. The rate of interest allowed on the deposits in a particular year is ordinarily the average borrowing rate during the five preceding financial years subject to a statutory minimum of 4 per cent.

366. *Interest on other obligations.*—Under this head is debited interest paid in pursuance of court decrees and also interest on the depreciation reserves deposited with the Government in respect of the cinchona plantations, the Kerala Soap Institute and the Industrial Engineering Workshops, the accounts of which are maintained on commercial principles. The interest on depreciation reserve deposits is credited to the appropriate heads under 'XXXII.—Industries.' The rate of interest allowed is the same as that charged to the concerns on the capital invested in them under the arrangement described in the next paragraph.

367. *Deduct—Interest transferred to commercial departments.*—The Irrigation and Electricity projects for which capital and revenue accounts are kept are treated as quasi-commercial concerns, whilst certain other undertakings (including those just mentioned above), are treated as commercial undertakings and regular profit and loss statements are prepared for them every year.

The capital outlay on these objects may have been met from loans (the interest on which is debited to the minor head—'Interest on ordinary debt') or from current revenues or balances or net receipts under deposits and advances. As a preliminary to ascertaining the profit or loss on each of these undertakings, the departmental head concerned (namely, '17. Irrigation, etc.—Interest on works for which Capital accounts are kept,' '43. Industries' or '51. Interest on capital outlay on electric schemes') is debited with interest on the total capital outlay irrespective of the source from which it was actually provided. The amount debited as interest to these heads is shown as a deduction under the present head '22. Interest on debt and other obligations.' This is only a book adjustment as between different heads of account and does not affect the expenditure as a whole.

Pages in the Detailed Budget Estimates of Demands.

The interest debited to commercial departments in a particular year was calculated as follows up to and including the year 1936-1937 :—

(1) *Rate.*—(*a*) In respect of capital outlay prior to 1917-1918, a fixed rate of 3·3252 per cent, being the rate charged by the Central Government on the pre-Reform irrigation debt representing outlay to the end of 1916–1917 (before it was included in the consolidated loan as from the 1st April 1937).

(*b*) In respect of capital outlay from 1917–1918 up to the year 1936–1937, the rate which the total interest paid by the Government in the particular year in which the adjustment is made bears to the Government's total outstanding borrowings at the end of the year.

From the year 1937–1938 method (*b*) has been adopted irrespective of the years in which the capital outlay was incurred.

(2) *Amount of capital outlay.*—It would not be reasonable to charge in a year a full year's interest on the outlay spread over the several months of that year. Interest therefore is calculated on the cumulative capital outlay at the beginning of the year and on half the capital outlay during that year, that is to say, on the average of the cumulative capital outlay as at the commencement and at the close of the year.

EXPLANATION OF VARIATIONS.

368. *Interest on permanent loans, discount on loans, floating loans and other items.*— 61
The provision of 3 lakhs is intended to meet the expenditure that may have to be incurred in 1937–1938 for interest on floating debt, interest and issue charges on the new loan of 150 lakhs raised in the year, and the payment to the Reserve Bank of India for the management of the Public Debt.

369. *Interest on loans taken from the Central Government.*—The budget estimate for 61
1936–1937 included provision for interest on a loan proposed to be taken from the Government of India during that year but subsequently dispensed with. Further the rates of interest on the borrowings of 1925–1926, 1929–1930 and 1931–1932 were reduced after the budget was fixed, as a result of the favourable conversion operations of the Government of India in 1935–1936. Consequently the interest paid during the year 1936–1937 was less than the provision made in the budget.

The budget estimate for 1937–1938 represents the interest portion of the equated payment of 40·44 lakhs on the consolidated loan.

370. *Interest on unfunded debt.*—The interest on the special loans is a fixed amount 61-63
of ·16 lakh. The interest on the State Provident Fund deposits for 1937–1938 is calculated at 4 per cent (the minimum rate) on the average of the opening and closing balances of the deposits for the year.

371. *Interest on other obligations.*—The preliminary accounts of 1936–1937 include a sum of ·17 lakh paid as interest in pursuance of a court decree. 62

372. *Deduct—Interest transferred to commercial departments.*—The cumulative capital outlay and the rate of interest adopted for this purpose are as follows :— 62

CAPITAL OUTLAY.

(1)	To end of 1934–1935. (2)	Accounts, 1935–1936. (3)	Budget estimate, 1936–1937. (4)	Preliminary accounts, 1936–1937. (5)	Budget estimate, 1937–1938. (6)	Total to end of 1937–1938. (7)
Irrigation, etc., works.						
Irrigation works—Productive ..	14,34·25	18·42	20·98	17·67	11·55	14,81·89
Unproductive	3,73·65	1·19	1·42	·62	1·92	3,77·38
Navigation works	87·25	..	..	..	..	87·25
Total Irrigation, etc., works..	18,95·15	19·61	22·40	18·29	13·47	19,46·52
Industries.						
Cinchona	22·51	—2·09	—·41	·14	..	20·56
Kerala Soap Institute	2·58	..	..	..	..	2·58
Industrial Engineering Workshops.	1·30	..	..	..	..	1·30
Total—Industries	26·39	—2·09	—·41	·14	..	24·44
Electric Schemes	1,58·08	42·71	1,06·93	68·92	1,18·91	3,88·62
Grand Total	20,79·62	60·23	1,28·92	87·35	1,32·38	23,59·58

Pages in the Detailed Budget Estimates of Demands.

RATE OF INTEREST.

(1)	On Capital outlay prior to 1917–1918. (2)	On Capital outlay from 1917–1918. (3)
	PER CENT.	PER CENT.
1935–1936	3·33	4·94
1936–1937 (Budget estimate) ..	3·33	4·94
1936–1937 (Preliminary accounts) ..	3·33	4·85
1937–1938 (Budget estimate) ..	A uniform rate of 4·35 per cent based on the average rate of interest payable during 1937–1938 on the outstanding debt in that year.	

23. Appropriation for reduction or avoidance of debt.

63

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Sinking Funds—(Provincial Loans) ..	..	..	..	..
Other appropriations	28·03	25·95	27·27	7·00
Total ..	28·03	25·95	27·27	7·00

373. *Sinking funds.*—Appropriations from revenues for the sinking funds in respect of loans raised in the open market and repayable after a prescribed period are debited to this head and credited to the deposit head, 'Appropriation for reduction or avoidance of debt—Sinking funds.' The deposit head is credited direct with the profits realized from the investment of the balances in the sinking funds and debited with charges for the redemption of debt either by the purchase of securities for cancellation or by direct discharge.

374. *Other appropriations.*—This head is intended for the record of appropriations from revenues for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. Ordinarily the debits to this head will represent that portion of the annual equated payment to the Central Government which is treated as repayment of the principal of the consolidated loan and also any special repayment of principal that may be made to the Central Government.

EXPLANATION OF VARIATIONS.

63 375 *Other appropriations.*—The budget for 1936–1937 provided for a smaller expenditure than in the preceding year owing to the final amortisation in that year (with a very small payment as compared with 1935–1936) of the loan taken in the year 1921–1922. Later, as a result of the reduction of the rate of interest on the loans of 1925–1926, 1929–1930 and 1931–1932 after the budget for 1936–1937 was fixed, the amount saved in interest payable on these loans during the year was utilized for the repayment of a larger portion of the principal.

The budget estimate for 1937–1938 represents the portion to be applied to repayment of principal out of the equated payment of 40·44 lakhs in respect of the consolidated loan due to the Central Government.

25. General Administration.

376. Charges which cannot suitably be accounted for under any other major head of expenditure are debited to the major head "25. General administration." In view of the volume and heterogenous character of this expenditure, it has been distributed for convenience over three demands for grants as follows :—

Demand VIII. Heads of Provinces, Ministers and Headquarters staff.

Demand IX. Legislative Bodies.

Demand X. District Administration and Miscellaneous.

Pages in the Detailed Budget Estimates of Demands.

64–98

Demand VIII—Heads of Provinces, Ministers and Headquarters Staff.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
25. General Administration—				
Heads of Provinces and Ministers—				
Salary of the Governor	1·20	1·20	1·20	1·20
Sumptuary allowance	·18	·18	·18	·18
Secretarial staff of the Governor	·36	·31	·30	·85
Staff and household of the Governor ..	4·15	4·20	4·01	4·18
Expenditure from contract allowance ..	·90	·90	·90	·90
Tour expenses	1·33	1·29	1·14	1·28
Discretionary grants by His Excellency the Governor	·25	·25	·25	·25
Executive Council	2·97	3·19	3·07	·23
Ministers	2·15	2·26	1·98	3·07
Secretariat and Headquarters establishments—				
Civil Secretariats	14·38	14·98	14·04	15·86
Public Service Commission	1·45	1·58	1·59	1·59
Board of Revenue, Financial Commissioner and establishments	1·81	1·82	1·84	1·90
Local Fund Audit establishments ..	3·64	3·71	3·74	3·80
Agent for Government Consignments ..	·10	·11	·10	·11
Charges in England	·74	·81	1·02	1·69
Total ..	**35·61**	**36·79**	**35·36**	**37·09**

Expenditure.

377. The Third Schedule to the Government of India Act, 1935, and the Government of India (Governors' Allowances and Privileges) Order, 1936, issued thereunder, regulate the salary and allowances of His Excellency the Governor, and the funds (except in respect of discretionary grants) to be provided to enable him to discharge the duties of his office.

378. *Salary of the Governor.*—The annual salary fixed in the Third Schedule to the Act for the Governor of Madras is Rs. 1,20,000.

379. *Sumptuary allowance.*—This is an allowance granted to the Governor for expenditure on social functions, such as balls, dinners and luncheons, and the entertainment of distinguished visitors at Government House. Provision is made in the budget for such amount, subject to the yearly maximum of Rs. 18,000 fixed under the Government of India (Governors' Allowances and Privileges) Order, 1936, as the Governor may consider necessary for any year. The provision for any year cannot be increased by the amount, if any, not expended in previous years. The expenditure from the allowance is not subject to audit.

380. *Secretarial staff of the Governor.*—The expenditure on pay and allowances and other facilities provided for the secretarial staff including the Private Secretary to the Governor, as determined by the Governor under section 305 of the Government of India Act, 1935, is debited to this minor head.

381. *Staff and household of the Governor.*—The items of expenditure which are debited to this minor head and the maximum yearly amount fixed for each in the Government of India (Governors' Allowances and Privileges) Order, 1936, are as follows :—

	Maximum yearly amount.
	RS.
(*a*) Military Secretary and his establishment	1,12,000
(*b*) Band	43,000
(*c*) Bodyguard	1,26,000
(*d*) Surgeon and his establishment	36,000
(*e*) Maintenance and repairs of furnishings of official residences ..	21,500
(*f*) Maintenance of gardens in Government Houses including garden establishments.	49,000
Total ..	3,87,500

The maximum yearly amount under item (*a*) or item (*c*) may in any year be increased by such amount as is necessary to defray the leave allowances of any officer, for whose pay provision is made under it.

The maximum amount under item (*e*) may in any year be increased by the amount not expended in previous years and by such further amount not exceeding 25 per cent of the maximum as the Secretary of State for India may by special direction authorize.

The following items of expenditure, if and when incurred in India, are also debited to this minor head :—

(1) Equipment and travelling allowances in connexion with the appointment of a new Governor and the allowance for the purchase of suitable motor cars for his use including freight and insurance for transporting them to the Province, as fixed under the Government of India (Governors' Allowances and Privileges) Order, 1936.

(2) The inauguration grant equal to the actual expenses incurred in renewing the furnishings of the Governor's official residences subject to a maximum of Rs. 14,000 for each complete twelve months which have, when a Governor assumes office, elapsed since his predecessor assumed office. This allowance may be drawn in any year or years during his tenure of office. The expenditure under this minor head is subject to audit.

382. *Expenditure from contract allowance.*—This allowance is intended to cover miscellaneous expenses, e.g., those incurred for stable establishments and contingencies, the liveries, wages, allowances, pensions, etc., of household servants and the maintenance of motor cars supplied to the Governor at the cost of the State, and the special expenditure which the Governor may have to incur when the Viceroy visits the Province. The allowance is subject to a maximum yearly amount of Rs. 92,000, but the maximum allowance for any year may be increased by the amount of any portion of the maximum contract allowances not expended in previous years. This expenditure is not subject to audit.

383. *Tour expenses.*—The items included under this minor head comprise charges for special trains and the haulage of saloon carriages when a special train is not used, reserved accommodation for the members of the Governor's family and payments and presents for services rendered on tour, miscellaneous charges for the carriage of camp equipment, purchase and upkeep of motor cars and lorries for use on tours and charges for the maintenance of saloons payable to the Railways.

The maximum yearly expenditure on items other than the maintenance of saloons is fixed at Rs. 1,13,000 under the Government of India (Governors' Allowances and Privileges) Order, 1936. In addition, the Secretary of State for India may, by general or special order, authorize further amounts for the maintenance, improvement, renewal or replacement of the Governor's official railway saloons. The expenditure so authorized is Rs. 15,000 in 1937–1938 and Rs. 20,000 in future years till 1943–1944. The expenditure under this minor head is subject to audit.

384. *Discretionary grants by His Excellency the Governor.*—A lump sum is placed every year at the disposal of His Excellency the Governor for making petty grants and charitable donations by the Governor to hospitals and other local institutions of a public or quasi-public character, which deserve assistance from public funds. The expenditure is subject to audit.

385. *Ministers.*—The expenditure on the pay and allowances of Ministers and their Parliamentary Secretaries, the subordinate and menial staff attached to the Ministers and telephone and other contingent charges is debited to this minor head.

386. *Civil Secretariats.*—The expenditure connected with the departments of the Secretariat, the deputation of officers as members of the Indian Legislature, the saluting battery at Ootacamund, the Madras Record Office, the Translators to Government, and the Inspector and Deputy Inspectors of Municipal Councils and Local Boards, including expenditure on elections to local bodies conducted by the Inspector and his subordinates, is debited to this minor head.

Pages in the Detailed Budget Estimates of Demands.

387. *Public Service Commission.*—The expenditure on account of the Madras Public Service Commission other than that relating to the examinations conducted by the Commission is debited to this minor head. The expenditure relating to the examinations is debited to the head "47. Miscellaneous Departments—Examinations."

388. *Board of Revenue, Financial Commissioner and Establishments.*—To this minor head is debited all expenditure on the Board of Revenue except the portions debited to the major heads '7. Land Revenue—b. Settlement—Board of Revenue' and '8. Provincial Excise—a. Superintendence—Excise Commissioner.'

389. *Local Fund Audit Establishments.*—The charges on account of the Examiner of Local Fund Accounts and his establishments in Madras City and in the districts are debited to this minor head.

390. *Agent for Government Consignments.*—The expenditure on account of the staff employed for handling consignments of stores relating to all departments of the Government imported in or exported from the Port of Madras, together with the landing and shipping charges thereon, is debited to this minor head.

391. *Charges in England.*—Under this minor head is debited the expenditure on the leave salaries and sterling overseas pay of the officers whose pay is debitable to the foregoing minor heads, stores purchased in England, law charges connected with Privy Council cases, if any, and the contribution payable by the Madras Government towards the cost of the High Commissioner for India and his establishment.

Explanation of variations.

392. *Secretarial staff of the Governor.*—The preliminary accounts for 1936–1937 include only the expenditure on account of the Private Secretary and his staff, while the budget estimate for 1937–1938 includes also the charges on account of the Governor's Secretary and his staff. 72

393. *Staff and household of the Governor.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the post of adjutant to the bodyguard being held vacant; an aide-de-camp performed the duties attached to the post in addition to his own. The budget estimate for 1937–1938 in respect of the items for which maximum limits have been prescribed is within the maximum, but provision has been made for expenditure of the unspent balance of the inauguration grant amounting to ·31 lakh. 72–76

394. *Expenditure from contract allowance.*—As against the maximum of ·92 lakh, the budget estimate for 1937–1938 provides only ·90 lakh. 65

395. *Tour expenses.*—The budget estimate for 1937–1938 is made up of the maximum amounts fixed for ordinary tour expenses (1·13) and for maintenance of saloons (·15). 77

396. *Executive Council.*—The decrease in the preliminary accounts for 1936–1937 is due to savings as a result of less touring than was allowed for, partly offset by the debit of the pay of a Council Secretary to a Minister to this minor head when the latter was on leave and the Council Secretary was attached to a Member of the Executive Council. 78

The budget estimate for 1937–1938 represents the pay for March 1937 of the Members of the Executive Council and their ministerial establishments drawn in April.

397. *Ministers.*—The decrease in the preliminary accounts for 1936–1937 is due to the facts that a Minister's post was kept vacant during his leave and that the pay of his Council Secretary was debited to the minor head 'Executive Council' during the period. 79

The budget estimate for 1937-1938 includes provision for six Ministers from April to the middle of July and for ten Ministers and ten Parliamentary Secretaries thereafter.

398. *Civil Secretariats.*—The decrease in the preliminary accounts for 1936–1937 is partly due to the nomination of an officer as a Member of the Legislative Assembly in addition to his duties, which made it unnecessary to create a special post for the purpose and partly to the credit given to this head of a sum of ·75 lakh being the recovery of expenses connected with elections to local bodies which will be adjusted to the receipt heads concerned in the final accounts for the year. 80–93

The increase in the budget estimate for 1937–1938 is mainly due to the full year's provision for the additional Deputy Secretary and staff in the Finance Department for ways and means work, the larger provision for temporary budget establishments in the Finance Department owing to the special circumstances of the year, the provision for special posts to be created for official members nominated to the Indian Legislature, the full year's provision for Deputy Inspectors of Municipal Councils and Local Boards and to the provision for normal increments of pay.

Pages in the Detailed Budget Estimates of Demands.

71 399. *Charges in England.*—The increase in the preliminary accounts for 1936-1937 is due to the fact that His Excellency the Governor and some members of his staff drew leave salary in England.

The budget estimate for 1937-1938 provides for the debit to this demand of the leave salaries drawn in England and sterling overseas pay of officers serving in the departments included in this demand. There is a corresponding reduction under Demand X.

Demand IX—Legislative Bodies.

99-103

	Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
25. General Administration—				
Legislative Bodies—				
Provincial Legislative Assembly ..	..	..	..	3·62
Legislative Assembly Department ..	·70	·76	·70	1·02
Provincial Legislative Council ..	1·71	1·58	·89	·71
Elections for Legislatures	·51	8·68	5·54	3·54
Total ..	2·92	11·02	7·13	8·89

Expenditure.

400. *Provincial Legislative Assembly.*—The pay and allowances of the Speaker, Deputy Speaker and Members and the contingent expenditure of the Assembly including the purchase of books for the library and rent for the Senate House are debited to this minor head.

401. *Legislative Assembly Department.*—The office establishment of the Provincial Legislature is a combined one for both Chambers at present. The expenditure on the combined establishment is debited to this minor head.

402. *Provincial Legislative Council.*—The pay and allowances of the President, Deputy President, and Members and the contingent expenditure of the Council are debited to this minor head.

403. *Elections for Legislatures.*—Expenditure on the elections for the Indian and Provincial Legislatures and on election courts appointed for the trial of election petitions is debited to this minor head.

Explanation of variations.

101-102 404. *Legislative Assembly Department.*—The figures for 1935-1936 and 1936-1937 relate to the Secretary, Assistant Secretary and office establishments of the then existing Provincial Legislative Council. The budget estimate for 1937-1938 provides for the increased staff of the combined office for the Assembly and Council.

102 405. *Provincial Legislative Council.*—The figures for 1935-1936 and 1936-1937 represent the expenditure on the then existing Provincial Legislative Council other than that shown under the preceding minor head. The decrease in the preliminary accounts for 1936-1937 is due to the fact that no meetings were held after December 1936.

The budget estimate for 1937-1938 is for expenditure on the new Provincial Legislative Council.

103 406. *Elections for Legislatures.*—The decrease in the preliminary accounts for 1936-1937 is due to the travelling and other allowances of Government servants deputed for election duty being debited to the departmental heads, to bills remaining unpaid at the close of the year and to the lapse of the provision for election courts. The budget estimate for 1937-1938 includes provision for the employment of a special staff in each district for the annual revision of the electoral rolls for the Provincial Legislature and for possible bye-elections and election courts for the trial of election petitions.

Pages in the Detailed Budget Estimates of Demands.

Demand X—District Administration and Miscellaneous.

104–124

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
General Administration—				
District Administration—				
General establishments	27·28	26·72	26·29	26·45
Subdivisional establishments	20·65	20·27	20·46	21·35
Other establishments	185·66	178·43	178·46	179·52
Miscellaneous—				
Discretionary grants by Collectors	·19	·25	·23	·24
Miscellaneous { Ordinary expenditure ..	..	·01	·01	·01
Miscellaneous { Transfers to deposit account ..	3·32	4·75	6·82	7·82
Charges in England	4·47	5·18	4·14	3·91
Loss or gain by exchange	— ·02	..	— ·02	..
Total ..	241·55	235·61	236·39	239·30

Expenditure.

407. The general principle adopted in determining what charges should be debited to 'District Administration' is that any amount definitely spent on work connected only with a single major head should be debited to that major head, whilst amounts spent on work connected with more than one major head should be debited to the present head '25. General Administration—District Administration.'

408. *General establishments.*—The expenditure debited to this minor head is that on the Collectors of districts and their establishments including law charges in connexion with suits to which the Government are a party, the establishments connected with district treasuries and sub-treasuries, the Court of Wards establishments in Collectorates, the establishments in the Laccadives and Amindivi Islands, the purchase of rice for supply to the islanders in return for the coir taken over from them and the biennial inspection of the islands.

409. *Subdivisional establishments.*—This head shows the charges on account of Sub-Collectors, Assistant Collectors and Deputy Collectors and their establishments, the Special Loan Officers and their staff employed in connexion with the grant of loans to agriculturists for the relief of indebtedness, and the staff and contingent expenditure of the Debt Conciliation Boards in the districts.

410. *Other establishments.*—The expenditure relating to taluk establishments, namely, Tahsildars and Deputy Tahsildars and Sub-Magistrates and their establishments, village establishments in ryotwari and proprietary villages, the construction of village chavadis and other works, cattle-pounds including the commission paid to pound-keepers, revenue process-servers and amins, and establishments for stamping weights and measures is shown under this head.

411. *Discretionary grants by Collectors.*—These grants are given, at their discretion, by Collectors for general purposes of a public nature calculated to be of benefit to their districts, e.g., the construction and improvement of public baths and bathing places, culverts and bridges on village cart-tracks, wells or other sources of drinking water for the poorer classes, the provision and maintenance of playgrounds for village elementary schools, burial and burning grounds, contributions for the relief of poor people on the outbreak of plague and other sudden calamities and rewards to private individuals for specially meritorious conduct.

412. *Miscellaneous—Ordinary expenditure.*—The cost of passages of candidates for the Indian Civil Service selected in the examination held in India and allotted to this Province for their journey to England for training is debited to this head.

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413. *Transfers to deposit account.*—This relates to the expenditure from the Central Government's grant for economic development and improvement of rural areas and this is explained in paragraph 756.

414. *Charges in England.*—Leave salaries of officers who spend their leave in England, sterling overseas pay of officers serving in India, subventions granted to Universities in England for the training of Indian Civil Service probationers and allowances granted to Indian Civil Service candidates are exhibited under this head.

415. *Loss or gain by exchange.*—This head is explained in paragraph 656.

Explanation of variations.

110-114 416. *General establishments.*—The decrease in the preliminary accounts for 1936–1937 is due to smaller expenditure on leave allowances. The decrease is partly offset by increased expenditure under service postage and telegrams due to the increase in correspondence owing to the elections. The budget estimate for 1937–1938 provides for the accrual of normal increments, but does not provide for the inspection of the Laccadives, as there will be no inspection in 1937–1938.

114-116 417. *Subdivisional establishments.*—The preliminary accounts for 1936–1937 include the expenditure on the additional staff employed in the Malabar District for the grant of loans to agriculturists for the relief of indebtedness, and on the staff and contingent expenditure of the Debt Conciliation Boards in six districts, and increased expenditure under travelling allowances owing to the elections and in service postage and telegrams owing to the increase in correspondence.

The budget estimate for 1937–1938 provides, in addition to the normal expenditure and increments, for the continuance of the special loan officers and their staff for the grant of loans to agriculturists for the relief of indebtedness and for the establishment of Debt Conciliation Boards in all districts except Madras.

116-124 418. *Other establishments.*—The increase in the budget estimate for 1937–1938 is mainly due to the normal accrual of increments, partly offset by the non-recurrence of certain special items of expenditure included in the preliminary accounts for 1936–1937.

124 419. *Miscellaneous—Transfers to deposit account.*—The variations are explained in paragraph 759.

109 420. *Charges in England.*—The figures are based on the leave programmes of officers. The decrease in the budget estimate for 1937–1938 is partly due to a portion of the expenditure being included in Demand VIII—vide paragraph 399.

Pro-forma distribution of charges relating to General Administration.

421. As already explained in paragraph 407, the general principle of classification prescribed in regard to charges connected with district administration is that any part of the charges which is definitely expended upon work connected with a single major head is debited to that major head, and the rest of the charges spent upon work connected with more than one major head is debited to the head "General Administration—District Administration."

422. In this Province, Collectors and Sub-divisional officers are also magistrates. All Tahsildars are *ex officio* magistrates, but their main duties are usually confined to land revenue and general administration. The work of most Deputy Tahsildars is about equally divided between land revenue administration and magisterial functions. Talayaris perform police duties within their village limits and a part of their cost is thus attributable to police functions. It is therefore clear that unless the expenditure shown under the major head "25. General Administration" is distributed among the other major heads with reference to the time devoted to work connected with the different major heads by the several classes of officers and establishments, the total figures under the major heads "Land Revenue," "General Administration," "Administration of Justice" and "Police" are likely to produce very misleading impressions, e.g., as to the cost of collecting the land revenue.

Pages in the Detailed Budget Estimates of Demands.

423. In order to assess approximately the cost of land revenue collection, general administration, administration of justice and police, the following percentages have been adopted for apportioning certain charges booked under the head "General Administration" among the various major heads concerned :—

Particulars of charges to be distributed.	Major heads of expenditure.			
	Land Revenue.	General Administration.	Administration of Justice.	Police.
(1)	(2)	(3)	(4)	(5)
	PER CENT.	PER CENT.	PER CENT.	PER CENT.
1. Board of Revenue and establishments	50	50	..	..
2. Collectors and Magistrates ..	30	45	25	..
3. Sub-Collectors, Assistant Collectors and Deputy Collectors.	30	30	40	..
4. Taluk establishments	70	20	10	..
5. Ryotwari Village Service—Karnams.	95	5	..	..
6. Ryotwari Village Service—Talayaris.	25	25	..	50
7. Ryotwari Village Service—Other establishments.	30	45	25	..
8. Proprietary Estates Village Service—Karnams.	95	5		
9. Proprietary Estates Village Service—Talayaris.	15	25	..	60
10. Proprietary Estates Village Service—Other establishments.	10	80	10	..
11. Charges on account of revenue processes—				
(a) Act II of 1864	100	..	..	..
(b) Act I of 1908	..	..	100	..
(c) Other Acts	..	..	100	..

Note.—The charges which continue to be shown in full against the head "General Administration" without any allocation to any other head have been omitted in the above statement.

By applying the above percentages to past actuals, the lump sums to be transferred are found to be as shown below :—

	LAKHS.
Transfer to the head—	
7. Land Revenue	105
27. Administration of Justice	33
29. Police	13
Total transfer from the head "25. General Administration" ..	151

After making these transfers the approximate expenditure under each of these major heads will compare with the budget estimates for 1937–1938 as shown below :—

	Budget estimate, 1937–1938.	Approximate cost after taking into account transfers referred to above
	LAKHS.	LAKHS.
7. Land Revenue	28·39	133·39
25. General Administration	285·28	134·28
27. Administration of Justice	97·37	130·37
29. Police	162·32	175·32

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Demand XI—Administration of Justice.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
125–142 27. Administration of Justice—				
High Court	12·61	13·79	12·87	13·81
Law officers	4·59	4·33	4·17	4·40
Administrator-General	·34	·34	·33	·34
Presidency magistrates' courts ..	1·27	1·35	1·34	1·35
Civil and sessions courts	63·27	62·76	61·16	62·85
Courts of small causes	1·50	1·56	1·52	1·54
Criminal courts	11·40	11·06	10·86	11·15
Charges in England	1·95	1·73	2·22	1·93
Loss or gain by exchange	— ·01	..	— ·01	..
Total ..	96·92	96·92	94·46	97·37

Expenditure.

424. *High Court.*—The administrative expenses of the High Court, including the salaries and allowances of the Judges, the officers and the servants of the court and the charges connected with its translation and printing department, the Sheriff's office and the publication of the Madras Law Reports, are debited to this head.

425. *Law officers.*—The expenditure on retaining fees allowed to the Advocate-General, the Crown Prosecutor, the Government Pleader and the Public Prosecutor in Madras and on the Government ministerial establishments sanctioned for them, the retaining fees of the Government Solicitor, Madras, and the Government Pleaders and Public Prosecutors in the mufassal and the case fees allowed to them and to others specially employed to conduct cases on behalf of the Government is debited to this minor head.

426. *Administrator-General.*—This minor head records the charges relating to the Administrator-General and Official Trustee and his staff.

427. *Presidency magistrates' courts.*—The charges relating to the stipendiary and honorary presidency magistrates and their establishments and contingent expenditure and the amounts paid to the Madras Corporation, the Madras Port Trust, and the Society for the Prevention of Cruelty to Animals in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments are debited to this minor head.

428. *Civil and sessions courts.*—All the expenses (other than those relating to courts of small causes) of the City Civil Court and the mufassal civil and sessions courts, including the expenditure on copyists and process service establishments in such courts, are debited to this minor head.

429. *Courts of small causes.*—The expenditure relating to the courts of small causes at Madras and Trichinopoly is debited to this minor head.

430. *Criminal courts.*—The charges relating to whole-time magisterial officers, such as the first-class city magistrate in Madura and stationary sub-magistrates and bench courts in the mufassal, and the amounts paid to local bodies, forest panchayats and others in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments, are debited to this minor head. No portion of the expenditure relating to the sub-divisional officers and others doing both revenue and magisterial work is debited to this minor head. See paragraphs 421 and 422.

431. *Charges in England.*—The law charges incurred in England on behalf of the Government of Madras, the leave salaries and sterling overseas pay of officers of the Judicial Department and the cost of books and periodicals purchased in England for the Judicial Department are shown under this head.

432. *Loss or gain by exchange.*—This is explained in paragraph 656.

Explanation of variations.

129–132 433. *High Court.*—The decrease in the preliminary accounts for 1936–1937 is due to the fact that some of the Judges and the Registrar drew their vacation pay and leave salary in England. The budget estimate for 1937–1938 is framed on the assumption that all the Judges will draw their vacation salary in India.

Pages in the Detailed Budget Estimates of Demands.

434. *Law officers.*—Fees drawn by Government pleaders were abnormally low in 1936-1937. 132–133

435. *Civil and sessions courts.*—The decrease in the preliminary accounts for 1936–1937 is chiefly due to the absence on leave in England of more district and sessions judges than was expected, the retirement of certain senior judges, sub-judges and others, the effect of revised scales of pay for persons promoted to fresh posts and for new entrants and the abolition of some posts in the process service establishment. In the budget estimate for 1937–1938 it is assumed that more I.C.S. judges will be on duty and provision is made for the judicial training of some I.C.S. officers and for the normal accrual of increments. 135–139

436. *Criminal courts.*—The decrease in the preliminary accounts for 1936–1937 is due to savings in the provision for leave allowances and to the transfer of some senior sub-magistrates to the Revenue Department. The decrease is partly offset by increases under service postage and telegrams, and diet and road money to prosecutors and witnesses. The increase in the budget estimate for 1937–1938 is mainly due to the normal accrual of increments. The share of the cost of sub-divisional officers and others doing both revenue and magisterial work which may reasonably be debited to this minor head is about 33 lakhs as explained in paragraph 423. 141–142

437. *Charges in England.*—The increase in the preliminary accounts for 1936–1937 is chiefly due to the facts that some of the Judges and the Registrar drew their vacation pay and leave salary in England and that more I.C.S. district and sessions judges than was expected were on leave in England. The budget estimate for 1937–1938 is based on the leave programmes of officers. 128

438. *Loss or gain by exchange.*—This is explained in paragraph 664. 128

Demand XII—Jails. 143–156

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
28. Jails and Convict Settlements—				
Jails	20·59	18·76	19·95	20·27
Jail manufactures	2·89	2·89	2·95	3·09
Charges in England	·41	·34	·30	·77
Total ..	23·89	21·99	23·20	24·13

Expenditure.

439. *Jails.*—The expenditure debited to this minor head is that relating to the Inspector-General of Prisons, the Madras Penitentiary (other than the Government branch press the cost of which is debited to 56. Stationery and Printing), Central and District Jails, special jails (the Sanatorium jail at Bellary, the Women's jail at Vellore and the Borstal Schools at Tanjore and Palamcottah), sub-jails, the certified schools at Chingleput, Ranipet and Bellary, grants to private certified schools and other institutions (the Madras Society for the Protection of Children, the Madras Children's Aid Society, the Anjuman Industrial School, the Discharged Prisoners' Aid Society, the Madras Seva Sadan and the Salvation Army), charges for the police custody of under-trial prisoners and their production before courts and payments to other governments for the maintenance of prisoners belonging to this Province.

440. *Jail manufactures.*—The expenditure on the purchase of raw materials, and on manufacturing and other charges including charges for the packing and distribution of quinine in the Penitentiary is debited to this minor head. The value of the articles manufactured in one jail and supplied to the maintenance department of the same jail or to the maintenance and manufactory departments of other jails in the Province is taken in reduction of expenditure under this head. The net expenditure under the minor head is fully covered by the receipts, which are credited to the head "XXII. b. Jails and Convict Settlements—Jail manufactures—Other manufactures."

441. *Charges in England.*—This head exhibits the expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Madras Jail Department, stores for the Jail Department and the maintenance charges of a convict deported to England.

Pages in the Detailed Budget Estimates of Demands.

Explanation of Variations.

147–156 442. *Jails.*—The increase in the preliminary accounts for 1936–1937 is mainly due to the payment in India of the leave salary of an I.M.S. officer expected to be drawn in England, the increase under dietary charges due to a rise in the prices of food-stuffs, and an increase of prisoners in several jails, the carry-over of the expenditure on the X-ray apparatus for the Bellary Sanatorium jail from 1935–1936, larger grants to private certified schools owing to increase in the number of inmates and the fact that the recoveries from the Orissa Government on account of the cost of maintenance of Orissa prisoners in the jails of the Madras Presidency, shown in the budget estimate for 1936–1937 as reduction of expenditure, were adjusted in the accounts for 1936–1937 as receipts under the head 'XXII. Jails and Convict Settlements.'

The budget estimate for 1937–1938 includes a provision of ·50 lakh for the supply of buttermilk to C class prisoners also from August 1937. It also provides for larger grants to the Discharged Prisoners' Aid Society, Madras, and the Madras Children's Aid Society due to the introduction of the Probation of Offenders Act. This increase in expenditure is partly offset by savings due to the retirement of certain senior officers and the appointment of junior officers in the vacancies and to smaller expenditure under tools and plant in the central and district and special jails.

156 443. *Jail manufactures.*—The budget estimate for 1937–1938 excludes the non-recurring provision included in the estimate for 1936–1937 in connexion with the improvement of jail binderies, but provides for the purchase of wool in bulk for the Central Jail, Bellary, and for the manufacture of more boots and sandals for supply to the Police Department.

146 444. *Charges in England.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the payment in India of the leave salary of an officer, for which provision was made under 'Charges in England' in the budget estimate.

The budget estimate for 1937–1938 provides for the leave salary of officers who are expected to be on leave in England during the year and also for larger expenditure on the purchase of stores in England, and for the maintenance charges of the deported convict for a full year.

Demand XIII—Police.

157–183

29. Police—	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Presidency police	14·15	14·23	14·06	14·67
Superintendence	3·27	3·21	3·02	2·95
District executive force	131·12	122·96	124·73	125·63
Police training schools	1·58	1·46	1·46	1·54
Village police	·08	·08	·08	·08
Criminal investigation department	2·98	3·09	3·03	3·04
Railway police	7·69	7·56	7·75	7·78
Special police	4·02	4·06	4·04	3·90
Transfers to the General Police Fund	..	..	..	·43
Miscellaneous	·01	·01	·01	·01
Charges in England	2·80	3·14	2·73	2·29
Loss or gain by exchange	—·01	..	—·01	..
Total	167·69	159·80	160·90	162·32

Expenditure.

445. The expenditure debited to the major head '29. Police' does not fully represent the real expenditure on policing the Province, as the village policing is mostly done by talayaris in ryotwari and proprietary estates villages for whom provision is made under '25. General Administration—District Administration.' An approximate estimate of the cost of talayaris which may reasonably be regarded as pertaining to their police duties is given in paragraph 423.

Pages in the Detailed Budget Estimates of Demands.

The expenditure on the Madras City Police ('Presidency Police') is booked separately from that relating to the mufassal police, just as the receipts under the head 'XXIII. Police' are booked separately.

446. *Presidency police.*—The expenditure under this head relates to the Commissioner, Deputy and Assistant Commissioners of Police and their establishments, the City Executive Force including those employed on harbour and quarantine duties, the Police surgeon and hospital charges and cattle pound expenditure in the City of Madras. The contribution from the Central Government covering half the cost of the quarantine police is taken as reduction of expenditure under this head, while the Madras Port Trust's contributions of the other half of the cost of the quarantine police and two-thirds of the cost of the harbour police are credited as receipts under the head 'XXIII. Police'.

447. *Superintendence.*—The expenditure relating to the Inspector-General and the territorial Deputy Inspectors-General and their establishments is accounted for under this head.

448. *District executive force.*—To this minor head is debited the expenditure on the pay and allowances together with charges relating to contingencies, clothing and arms and equipment of the mufassal police, the departmental construction and maintenance of police quarters, temporary police establishments to guard houses evacuated during plague, the Cordite Factory guard and the Vizagapatam harbour and quarantine police. The cost of the Cordite Factory guard and the Vizagapatam harbour and quarantine police, as also of police escorts for remittances, is recovered from the Central Government and adjusted in reduction of expenditure under this minor head.

449. *Police training schools.*—The expenditure debited to this head is that on the Provincial Police Training School, Vellore, and on recruits' schools for constables.

450. *Village police.*—The expenditure under this head represents the pay of those talayaris who work directly under the police and are employed in localities near the hills.

451. *Criminal investigation department.*—The expenditure on the criminal investigation department, which is under a separate Deputy Inspector-General of Police, is debited to this minor head.

452. *Railway police.*—The expenditure on the two railway police districts with headquarters in Madras City and Trichinopoly respectively is debited to this minor head. About half the expenditure is recovered from the railways concerned through their contributions for the guarding of railway premises, which are credited as receipts under the head 'XXIII. Police—Contribution for Railway Police'.

453. *Special police.*—This minor head is intended to show the cost of police forces which are constituted for special purposes and organized on a system different from the regular district executive force. The Malabar Special Police and the East Coast Special Police constituted for checking smuggling through the Pondicherry frontier are the two special forces now in existence.

454. *Transfers to the General Police Fund.*—With effect from the 1st April 1937, all moneys paid to the Government and recoveries made under sections 13-15 of the Indian Police Act, 1861, and under sections 13-14 of the Madras District Police Act, 1859, are credited on receipt to the head 'XXIII. Police—Miscellaneous—Receipts creditable to the General Police Fund'. They are then transferred to the credit of the deposit head 'General Police Fund' by debit to the present minor head. If there should be any deficit in the General Police Fund in any year, it would be made good by a contribution from the provincial revenues debited to the next following minor head 'Miscellaneous'.

455. *Miscellaneous.*—The contribution to the band expenses of the Police Training School, Vellore, and the contribution to cover the deficit, if any, in the General Police Fund are debited to this minor head.

456. *Charges in England.*—The expenditure debited to this head is that incurred in England on leave salaries and sterling overseas pay of Police Officers, expenses on recruitment in England and on stores.

457. *Loss or gain by exchange.*—This is explained in paragraph 656.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

162-166 458. *Presidency police.*—The decrease in the preliminary accounts for 1936-1937 is mainly due to vacancies in the police force and to smaller expenditure under contingencies than anticipated in the budget. The increase in the budget estimate for 1937-1938 is due to the accrual of increments, an increase in staff as a result of the reorganization of the Traffic Department sanctioned with effect from December 1936 and of the Armed reserve and the purchase of additional furniture for the Law and Order Sections and other equipment.

167-168 459. *Superintendence.*—The decrease in the preliminary accounts for 1936-1937 is due mainly to the appointment of an officer drawing less pay to act in the place of the permanent Inspector-General, who was absent on leave, and to the restricted use of railway warrants with a consequent decrease in the amount payable to the Railways for commission on credit notes. The decrease is partly offset by an increase under cost of
167 passages. The further decrease in the budget estimate for 1937-1938 is due partly to the expenditure on passages being normal and partly to further saving on commission for credit notes.

169-175 460. *District executive force.*—The increase in the preliminary accounts for 1936-1937 is due mainly to larger expenditure under travelling allowances, partly on account of the savings due to the transfer of certain areas to Orissa being less than was expected and partly on account of the elections, and on service postage and telegrams due mainly to the elections and on clothing and equipment due partly to restricted supply in previous years and partly to a reduction in the period of wear required for boots supplied to the subordinate police. The increase is partly offset by savings under 'pay of police force' due to vacancies.

461. The budget estimate for 1937-1938 provides for the return of more officers from leave and for larger expenditure due to vacancies in the police forces being fewer.

178-180 462. *Railway police.*—The increase in the preliminary accounts for 1936-1937 is due to larger expenditure under travelling allowances and to the payment to the Railway companies of municipal taxes in respect of railway buildings in the occupation of the Police Department.

180-183 463. *Special police.*—The preliminary accounts for 1936-1937 and the budget estimate for 1937-1938 include provision for the East Coast Special Police from 1st December 1936 to 31st May 1937, but the total cost of the Force is recovered in full and taken as reduction of expenditure under this head and the leave and pensionary contributions are credited to the receipt heads 'XXIII. Police—Collection of payments for services rendered' and 'XLIV. Receipts in aid of superannuation.'

The decrease in the budget estimate for 1937-1938 is due to the omission of the non-recurring charges incurred in 1936-1937 on wireless plant and motor transport for the Malabar Special Police.

161 464. *Transfers to the General Police Fund.*—The budget estimate for 1937-1938 represents the estimated receipts of the Fund credited under 'XXIII. Police—Miscellaneous—Receipts creditable to the General Police Fund' to be transferred to the deposit head 'General Police Fund.'

161 465. *Charges in England.*—The decrease in the preliminary accounts for 1936-1937 and the budget estimate for 1937-1938 is due mainly to fewer officers being on leave in England.

ELECTRICITY.

466. The principles regulating the classification of expenditure in the Electricity Department are generally the same as those in respect of the expenditure of the Irrigation Department, as summarized in paragraphs 322 to 324.

The expenditure relating to the Electricity Department which is financed from current revenues is included in 'Demand XIV—Electricity,' whilst that which is financed from other sources is included in 'Demand XXXIII—Capital Outlay on Electric Schemes.'

Pages in the Detailed Budget Estimates of Demands.
184–199

Demand XIV—Electricity.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
36. Scientific departments—				
Hydro-electric survey	— ·52	— ·33	— ·46	— ·66
Works	·03	·20	·34	·10
Charges in England	·21	..	..	·08
Total ..	— ·28	— ·13	— ·12	— ·48
XL. Receipts from electric schemes—Working Expenses—				
Pykara hydro-electric scheme	7·47	6·84	7·30	7·10
Mettur hydro-electric scheme				1·73
Dindigul, Virudunagar and Palni schemes.				·32
Theni, Periyakulam and Bodinayakanur schemes				·18
Total ..	7·47	6·84	7·30	9·33
51. Interest on capital outlay on electric schemes	8·87	13·14	11·41	14·32
Grand Total ..	16·06	19·85	18·59	23·17

Expenditure.

36. Scientific Departments.

467. *Hydro-electric survey.*—The expenditure on account of the Chief Engineer for Electricity and other headquarters supervising staff and on account of the pay and allowances of special staffs employed for investigation of new projects is debited initially to this minor head and is subsequently transferred to other heads and schemes (inclusive of municipal schemes executed by the Electricity Department) in varying percentages in proportion to the services rendered to each. Such recoveries are adjusted in reduction of expenditure under this minor head and consequently the final effect is generally a small credit under this minor head instead of a debit.

468. *Works.*—The expenditure incurred on field work connected with the investigation of new electricity projects, except for the pay and allowances of the staff, is debited to this minor head. Expenditure on the investigation by the Electricity Department of electrically controlled irrigation and other works, such as the sinking of bore wells in the Ceded Districts, is, however, debited to the head "18. Irrigation—Miscellaneous expenditure."

469. *Charges in England.*—Expenditure on leave salaries and deputation pay and on the purchase of stores in England is debited to this minor head.

XL. Receipts from Electric Schemes—Working Expenses.

470. As in the case of irrigation works, the working expenses of electricity schemes in operation are adjusted in reduction of the gross receipts, but they have to be included in a demand for a grant, since they are part of the expenditure from the revenues of the Province. Separate accounts of gross receipts and working expenses are maintained in respect of each main scheme. The working expenses are accounted for under the following heads :—

Works expenditure chargeable to revenue.
Maintenance proper.
Establishments.
Tools and plant.
Suspense.
Charges in England.

The cost of improvements and additions not chargeable to capital, and the write-off of the capital value of replaced stock after taking the salvage value into account, are shown under the head "Works expenditure chargeable to revenue." Under the head "Maintenance proper" are shown the maintenance and miscellaneous expenses including the cost of the establishment charged to the work, and recoveries from municipalities for managing their electrical undertakings and from other departments of Government for

Pages in the Detailed Budget Estimates of Demands.

work done for them, which are taken in reduction of expenditure. Under the head 'Establishments' are shown the pay and allowances of the establishments employed for working the schemes. Under the head 'Suspense' is shown the provision for making advances to cover the cost of electrical appliances to power consumers, and the recoveries effected from them are taken in reduction of expenditure under the same head.

51. Interest on capital outlay on electric schemes.

471. The object of this debit is explained in paragraph 367.

Explanation of variations.

190–191 472. *Hydro-electric survey.*—The decrease in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938, in spite of the employment of additional establishments for the investigation of the Lammasinghi and Papanasam schemes, is due to larger recoveries from other heads.

191 473. *Works.*—The increase in the preliminary accounts for 1936–1937 is due to larger expenditure on the investigation of the two schemes already mentioned. The investigation is expected to be completed in 1937–1938 with a smaller expenditure.

185 474. *Charges in England.*—The Chief Engineer for Electricity is expected to be on leave for two months in 1937–1938.

186, 188–189, 192–194 and 197–198 475. *Pykara hydro-electric scheme and Dindigul-Virudunagar-Palni and Theni-Periyakulam and Bodinayakanur schemes.*—The increase in the preliminary accounts for 1936–1937 is due to maintenance of additional lines and transformer stations and to larger expenditure on reserve stocks of materials at various places owing to the expansion of the system. The increase is partly offset by a larger recovery of establishment charges from municipal undertakings due to the adoption in the calculations of average rates of pay instead of actual rates of pay drawn, and a larger recovery of centage charges on works outlay.

188–189 and 197–198 The expenditure on the Dindigul-Virudunagar-Palni and Theni-Periyakulam-Bodinayakanur schemes which was hitherto shown under this head will with effect from 1937–1938 be shown separately.

187 and 195–196 476. *Mettur hydro-electric scheme.*—The budget estimate for 1937–1938 provides for expenditure on the Mettur hydro-electric scheme, which is expected to begin working in October 1937.

199 477. *Interest on capital outlay on electric schemes.*—The variations in the figures are explained in paragraph 372.

Demand XV—Education.

478. The expenditure booked under the heads mentioned below is included in this Demand :—

201 and 214–215 36. Scientific Departments—Museums, Donations to scientific societies and charges in England relating to them.

202–213 and 216–244 37. Education, including charges in England.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
36. Scientific Departments—				
Museums, etc.	·96	·97	·95	·89
37. Education—				
University	29·85	30·67	29·61	27·61
Secondary	28·78	30·93	29·15	28·83
Primary	151·87	150·77	153·65	157·78
Special	22·44	22·01	21·95	22·26
General	21·40	20·39	21·25	21·54
Charges in England	·85	·77	·72	·82
Total ..	255·19	255·54	256·33	258·84
Grand Total ..	256·15	256·51	257·28	259·73

Pages in the Detailed Budget Estimates of Demands.

479. The following is a summary of the Demand by minor heads :—

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
36. SCIENTIFIC DEPARTMENTS—				
Museums	·87	·92	·91	·85
Donations to scientific societies	·01	·01	..	·01
Charges in England	·08	·04	·04	·03
Total ..	**·96**	**·97**	**·95**	**·89**
37. EDUCATION—				
University—				
Grants to universities	6·16	6·16	6·16	6·16
Government arts colleges	11·88	11·80	11·64	11·43
Grants to non-Government arts colleges ..	5·39	6·14	5·18	3·67
Government professional colleges	6·38	6·52	6·59	6·31
Grants to non-Government professional colleges.	·04	·05	·04	·04
Secondary—				
Government secondary schools	1·95	2·04	1·96	2·00
Direct grants to non-Government secondary schools.	17·35	19·58	18·22	18·00
Grants to local bodies for secondary education.	9·48	9·31	8·97	8·83
Primary—				
Government primary schools	1·56	·23	·30	·31
Direct grants to non-Government primary schools.	3·77	3·51	3·71	3·99
Grants to local bodies for primary education.	146·54	147·03	149·64	153·48
Special—				
Government special schools	18·08	17·42	17·52	17·80
Direct grants to non-Government special schools.	4·36	4·59	4·43	4·46
General—				
Direction	1·79	1·86	1·83	1·70
Inspection	17·15	16·02	16·87	17·32
Scholarships	1·88	1·83	1·82	1·91
Miscellaneous	·58	·68	·73	·61
Charges in England	·85	·77	·72	·82
Total ..	**255·19**	**255·54**	**256·33**	**258·84**
Grand Total ..	**256·15**	**256·51**	**257·28**	**259·73**

Expenditure.

36. SCIENTIFIC DEPARTMENTS.

480. *Museums.*—The expenditure relating to the Government Museum in Egmore and the Connemara Public Library, which is located in the same buildings and is under the control of the Superintendent of the Museum, is debited to this minor head.

481. *Donations to scientific societies.*—The only donation at present in force is an annual fixed grant of Rs. 1,000 to the Fine Arts Society, Madras.

482. *Charges in England.*—The charges debited to this head are the leave salary of officers of the Museum drawn in England, the sterling overseas pay of the Superintendent, and the honoraria paid in England to the authors of scientific publications, such as the *Flora and Fauna of Madras* undertaken at the instance of and published by the Government.

37. EDUCATION.

483 The expenditure debited to this major head relates to transactions under the control of the Education Department and connected with general education. Expenditure on special education, e.g., in forestry, medicine, agriculture, veterinary science and industrial technique or for special sections of the community, such as the fisher communities, scheduled classes and the like, is debited to the respective subject heads according to the department which incurs the expenditure.

The major head ' 37. Education ' is subdivided into several sub-major heads, namely, University, Secondary, Primary, Special, General and Charges in England.

Pages in the
Detailed Budget
Estimates of
Demands.

UNIVERSITY.

This covers expenditure connected with courses of studies prescribed by the Universities of this Province for their degree examinations. The following are the minor heads :—

484. *Grants to universities.*—The recurring grants made to the universities, namely, Rs. 3,15,500 for Madras and 1·50 lakhs each for the Andhra and Annamalai Universities comprise the expenditure at present debited to this minor head. These are block grants in aid of the general resources of the universities and are not earmarked for any specific purposes.

485. *Government arts colleges.*—Expenditure relating to Government arts and science colleges, including those which have intermediate and secondary departments attached to them, is debited to this minor head.

486. *Grants to non-Government arts colleges.*—The several classes of grants given are :—teaching grants which are grants towards regular maintenance, grants for buildings,, playgrounds and equipment, and contributions to the provident funds of teachers in non-Government institutions. The grants mentioned do not ordinarily exceed half the total net expenditure on an institution.

In respect of provident funds, the Government contribution is paid when a teacher retires and is equal to half the amount standing to his credit in his account, i.e., his contributions and the management's equivalent contributions and the accumulated interest thereon.

487. *Government professional colleges.*—The expenditure relating to the Law College, the Engineering College (including its subordinate engineering branch) and the Teachers' Training Colleges (including the model schools attached to them) is debited to this minor head.

488. *Grants to non-Government professional colleges.*—The only non-Government professional college which receives a grant at present is the St. Christopher's Training College for Women at Madras.

SECONDARY.

489. This covers expenditure on secondary education including courses of studies prescribed by (1) the universities of this Province for their intermediate examinations in second grade arts colleges and (2) the Government for the secondary school-leaving certificate and other examinations preliminary to the instruction required for the University intermediate examinations.

The following are the minor heads ;—

490. *Government secondary schools.*—The expenditure on non-European Government secondary schools (mostly for Muhammadans and girls) and on the Government manual training and woodwork and domestic science and needle-work classes for European schools is debited to this minor head.

491. *Direct grants to non-Government secondary schools.*—Grants in respect of non-Government secondary schools other than those under the control of local bodies are debited to this minor head. These grants are regulated by the Code of Regulations for European Schools and the Madras Grant-in-aid Code for Indian schools, and are generally for maintenance including compensation for the fee or other concessions to poor pupils and children of ex-Army men prescribed in the Code, buildings, playgrounds, equipment and provident funds. European schools are eligible also for certain special grants, e.g., boarding and cadet grants.

492. *Grants to local bodies for secondary education.*—Unlike other non-Government secondary schools, those maintained by local bodies are eligible for maintenance grants only if the Government have undertaken to meet the whole or a portion of the net cost. Teaching grants for such schools are fixed for each triennium. Local bodies are, however, eligible for the usual half grant for buildings, playgrounds, equipment and fee concessions in respect of all their secondary schools.

PRIMARY.

493. This covers expenditure on education of the elementary type. European schools imparting such instruction are classed as 'Primary' and Indian schools as 'Elementary.'

The minor heads are—

494. *Government primary schools.*—Schools imparting elementary education are maintained by the Government only in the Laccadives and Amindivi Islands and in the partially excluded areas of Vizagapatam and East Godavari.

495. *Direct grants to non-Government primary schools.*—Grants for European primary schools, and for Indian orphanages and elementary schools other than those subsidized through district educational councils or maintained by local bodies and panchayats are debited to this minor head.

496. *Grants to local bodies for primary education.*—The local authorities to whom grants are given are—

(1) Municipalities and district boards;
(2) District Educational Councils; and
(3) Panchayats.

Municipalities and district boards are eligible for—

(*a*) Fixed grants in respect of the Government schools transferred to their control on the coming into force of the Elementary Education Act, 1920, and of schools subsequently opened at the cost of the Government;

(*b*) grants equivalent to the proceeds of the elementary education tax collected by them; and

(*c*) grants for manual training classes, and buildings.

District Educational Councils are given—

(*a*) Maintenance (i.e., teaching), building, equipment and fee concession grants for distribution to all elementary schools other than those maintained by local bodies; and

(*b*) grants towards their establishment charges including the travelling allowances of the members.

Panchayats are given maintenance (i.e., teaching) and building grants.

SPECIAL.

497. Expenditure on schools imparting instruction other than that falling into the foregoing categories is included in this sub-major head.

The minor heads are—

498. *Government special schools.*—These schools are intended to impart instruction to pupil teachers of the secondary, higher elementary and elementary grades for the training-school leaving certificate examination, the passing of which is ordinarily insisted upon before they are employed as teachers.

499. *Direct grants to non-Government special schools.*—Not only teachers' training schools but all special schools which are aided by the Government fall into this category. Examples are :—Commercial schools, the Cordite Factory School, the Buckingham and Carnatic Mills schools, Mandapam Quarantine Camp School, the Government House Schools at Madras and Ootacamund, Sanskrit and Arabic schools, adult education classes, community schools and schools for lepers, the deaf and dumb and the blind. In addition to the ordinary teaching, building and equipment grants, these schools are eligible also for grants to pay stipends to pupil teachers under training.

GENERAL.

The minor heads are—

500. *Direction.*—Expenditure relating to the Director of Public Instruction and his deputies and subordinate staff and on books purchased by him for free distribution to schools and other institutions is debited to this minor head.

501. *Inspection.*—Expenditure on the Government staff for inspection of all secondary, elementary and special schools, including the special Inspector of European Schools and the Superintendent of Sanskrit Schools, is debited to this minor head.

Pages in the Detailed Budget Estimates of Demands.

502. *Scholarships.*—An allotment is made annually for the grant of scholarships for poor students in Government as well as non-Government, aided (European and non-European) local board and special schools. The maximum number of scholarships that may be granted for each grade of instruction, namely, collegiate, secondary and elementary, is fixed by the Government and scholarships may be sanctioned by the Director up to the maximum. Provision is also made for scholarships tenable at the Indian Military School, Dehra Dun.

503. *Miscellaneous.*—Expenditure on the following items is debited to this head:—

(1) The European scholarship examination, the expenditure on which is covered by the fees levied;

(2) The contribution towards the running expenses of the Inter-Provincial Board for European Education;

(3) Oriental Manuscripts Library;

(4) Text-book Committee and registration of books;

(5) Grants to local bodies and panchayats for libraries and to the Boy Scout and Girl Guide movements; and

(6) Fixed grants to the Schwartz schools in Tanjore and to the Indian Students' Union and Hostel in London, special (yeomiah) scholarships to Muhammadan boys in Kurnool and grants to cover the Secondary School-Leaving Certificate fees of children of ex-Army men.

504. *Charges in England.*—The expenditure on leave salaries and sterling overseas pay, stores for educational institutions and scholarships and recruitment in England, is debited to this head.

Explanation of variations.

216–219 505. *Government arts colleges.*—The decrease in the preliminary accounts for 1936–1937 and the budget estimate for 1937–1938 is due to changes in personnel, vacancies in certain posts for short periods and the operation of the revised scales of pay.

220 506. *Grants to non-Government arts colleges.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the demand for grant for the Christian College buildings at Tambaram being less than was budgeted for. Part of this decrease is offset by an increase under teaching grants as calculated under the rules. The budget estimate for 1937–1938 provides for smaller payments under building and equipment grants required during the year in respect of schemes in progress and for new schemes.

220–225 507. *Government professional colleges.*—The increase in the preliminary accounts for 1936–1937 is due to the payment in that year for certain machinery for the Engineering College, which was not paid for, as was expected, in 1935–1936. The decrease in the budget estimate for 1937–1938 is due to the absence of this special expenditure and that on additional equipment for the Engineering College in 1936–1937.

229–230 508. *Direct grants to non-Government secondary schools and grants to local bodies for secondary education.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to lapses in the provision made for building grants. The budget estimate for 1937–1938 includes provision for part-paid building schemes and for schemes of new expenditure, namely, teaching grants for schools to be newly admitted to aid, grants for new manual training classes and grants to local bodies and private managements for buildings and equipment.

232 509. *Direct grants to non-Government primary schools.*—The increase in the preliminary accounts for 1936–1937 occurs mainly under boarding grants for orphanages and provident fund contributions. The budget estimate for 1937–1938 includes provision for schemes of new expenditure, namely, grants to boarding houses to be newly admitted to aid, building grants to European and non-European schools under private management and grants for new manual training classes.

Pages in the Detailed Budget Estimates of Demands.

510. *Grants to local bodies for primary education.*—The increase in the preliminary 233-234
accounts for 1936–1937 is mainly under grants to District Educational Councils. The budget estimate for 1937–1938 provides for a further increase and for schemes of new expenditure, such as grants to local bodies for buildings and for new manual training classes, to District Educational Councils for buildings and equipment and to panchayats for buildings.

511. *Government special schools.*—The increase in the preliminary accounts for 1936– 235-237
1937 is mainly under stipends. The further increase in the budget estimate for 1937–1938 is due to the accrual of increments of pay and to a further increase under stipends. The estimate also includes provision for the purchase of a bus for the conveyance of gosha girls to the Government Hobart Secondary and Training School, Royapetta, Madras and for the employment of a music teacher in the Presidency Training School for Women, Egmore.

512. *Direct grants to non-Government special schools.*—The decrease in the preliminary 238
accounts for 1936–1937 is mainly due to lapses in the provision made for building grants. The budget estimate for 1937–1938 provides for new schemes of expenditure, such as teaching and stipendiary grants for schools to be newly admitted to aid and grants to aided training schools for equipment.

513. *Inspection.*—The increase in the preliminary accounts for 1936–1937 is mainly due 240-243
to the creation of Divisional Inspectors and an increase in the number of subordinate inspecting officers. The budget estimate for 1937–1938 includes a full year's provision for the staff newly sanctioned and provision for the normal accrual of increments.

514. *Miscellaneous.*—The budget estimate for 1937–1938 provides for smaller grants 243-244
to local bodies for libraries.

Anglo-Indian and European education.

515. Sub-section (1) of section 83 of the Government of India Act, 1935, requires that, unless the Provincial Legislative Assembly otherwise resolve by a prescribed majority, a grant shall be made for the benefit of the Anglo-Indian and European communities for education not less in amount than the average of the grants made for their benefit in the ten financial years ending on the 31st March 1933 ; provided that if in any financial year the total grant for education in the Province is less than the average of the total grants for education in the ten financial years specified, then whatever fraction the former may be of the latter, any grant made in that financial year for the benefit of the Anglo-Indian and European communities need not exceed the same fraction of the average of the grants made for their benefit in the same ten financial years.

The average of the total grants for education in the Province of Madras in the ten financial years ending on the 31st March 1933 was 228·50 lakhs and the average in the same period for Anglo-Indian and European education was 8·05, that is 3½ per cent of the total. Consequently a minimum provision of 8·05 lakhs has to be made for European education every year, unless the total provision for education in a particular year falls below 228·50 lakhs. The total provision for Education in 1937–1938 is 258·84 lakhs and that for Anglo-Indian and European education is 8·35 lakhs.

Classification of Expenditure as Medical and Public Health.

516. The governing principle laid down for determining whether an item of expenditure should be shown under the head 'Medical' or the head 'Public Health,' is that the head '38. Medical' has reference to medical facilities given to the public through the treatment of individual cases, whilst the head '39. Public Health, has reference to general measures affecting the public as a whole, e.g. sanitation, research, investigation, the control and combating of epidemic diseases, etc. But if an officer whose pay is debited to '38. Medical' incurs expenditure relating to '39. Public Health,' the expenditure is debited to the former head and *vice versa*.

Pages in the Detailed Budget Estimates of Demands. 245–277

Demand XVI—Medical.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
38. Medical—				
Medical establishment	9·96	10·17	9·93	10·34
Hospitals and dispensaries ..	63·69	64·06	64·14	65·75
Medical colleges and schools ..	10·66	11·69	11·35	11·59
Mental hospitals	4·37	4·41	4·54	4·59
Chemical Examiner	·58	·59	·48	·51
Charges in England	3·79	3·90	2·37	4·51
Loss or gain by exchange	— ·02	..	— ·01	..
Total ..	**93·03**	**94·82**	**92·80**	**97·29**

Expenditure.

517. *Medical establishment.*—The charges relating to the Surgeon-General and district medical officers and their establishments and contingent expenditure, the pay of assistant and sub-assistant surgeons who do not hold sanctioned posts but are kept on reserve duty in hospitals (owing to the number of officers on leave being less than allowed for), and the leave salaries of all medical officers belonging to cadres which have a leave and vacancy reserve are debited to this head, as also the travelling allowances paid to the persons nominated from Madras as members of the All-India Medical Council, the grant, if any, to the Madras Medical Council and the customs duty on imported stores.

518. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to all Government hospitals and dispensaries in the Province (including the tuberculosis sanatorium at Tambaram and the hospital attached to the Indian Medical School, but excluding mental hospitals), the pay and allowances of Government medical officers employed in institutions under the control of local bodies at taluk headquarter hospitals and at other stations (subject to recovery in the latter case), grants to local bodies and private institutions for the maintenance of hospitals and dispensaries and for medical buildings and equipment, capitation grants to private leper asylums and the tuberculosis sanatorium at Madanapalle, subsidies to medical practitioners and midwives in connexion with rural dispensaries, maintenance grants to the Tirumani leper settlement and charges connected with the leprosy relief campaign, which is partly financed by grants from the British Empire Leprosy Relief Association.

519. *Medical colleges and schools.*—The expenditure on the medical colleges at Madras and Vizagapatam and medical schools including the Indian Medical School at Madras and capitation grants to the Missionary Medical School at Vellore are debited to this minor head.

520. *Mental hospitals.*—To this minor head are debited the charges relating to the mental hospitals at Madras, Waltair and Calicut.

521. *Chemical Examiner.*—Under this head are shown the charges (including contingent expenditure) relating to the Chemical Examiner and his staff and the charges payable to the Central Government for examination by the Imperial Serologist of articles sent to him by the Chemical Examiner.

522. *Charges in England.*—The sterling overseas pay and leave salaries of medical officers drawn in England, the cost of stores purchased in England for the Medical Department, the contribution to the Tropical Diseases Bureau, and expenses connected with recruitment in England (usually of the nursing staff) are debited to this minor head.

523. *Loss or gain by exchange.*—This is explained in paragraph 656.

Explanation of Variations.

252–255 524. *Medical establishment.*—The savings in the preliminary accounts for 1936–1937 are due partly to a reduction in the number of reserve sub-assistant surgeons, resulting from the transfer of areas to Orissa and the consequent reduction in the cadre, and partly to a decrease in customs duty on imported stores due to the local purchase of X ray film materials required for the Barnard Institute of Radiology. The increase in the budget estimate for 1937–1938 is chiefly due to increased provision for customs duty on stores imported from England including those for the Barnard Institute.

Pages in the Detailed Budget Estimates of Demands.

525. *Hospitals and dispensaries.*—The increase in the budget estimate for 1937–1938 is chiefly due to additional staff sanctioned for the various hospitals to cope with the normal increase in work, to accrual of increments and to increased expenditure on diet and medicines in mufassal hospitels as a result of an increase in the number of patients treated at the hospitals and of the rise in prices. The more important of the schemes of new expenditure for which provision has been included in the budget estimate for 1937–1938 are the installation of X-ray apparatus in the Government headquarters hospital, Kurnool, the employment of additional staff in some hospitals, subsidies for new rural dispensaries and for the employ- ment of midwives in existing rural dispensaries, and building and equipment grants to local and municipal hospitals and to private leper and tuberculosis hospitals. 255–268

526. *Medical colleges and schools.*—The decrease in the preliminary accounts is chiefly due to the appointment of junior officers to act in leave vacancies. 268–274

527. *Mental hospitals.*—The increases are mostly due to an increase in the number of inmates in the Madras Mental Hospital. 274–276

528. *Chemical Examiner.*—The decrease in the preliminary accounts for 1936–1937 is due to the appointment of an officer drawing lower pay as Chemical Examiner during the period when the permanent Examiner officiated as Surgeon-General and to the payment to the Imperial Serologist being less than expected. 276–277

529. *Charges in England.*—The decrease in the preliminary accounts for 1936–1937 is due to the fact that some of the officers for whose leave salary provision had been made postponed their leave and to the local purchase of X-ray film stores for the Barnard Institute of Radiology. The budget estimate for 1937–1938 is based on the leave programmes of officers and includes provision for the purchase of X-ray film stores in England. 251–252

Demand XVII—Public Health. 278–292

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
39. Public Health—				
Public health establishment	12·41	12·24	12·39	12·86
Grants for public health purposes	6·25	7·65	5·81	14·77
Expenses in connexion with epidemic diseases.	·93	·95	1·00	1·05
Bacteriological laboratories	3·93	3·80	4·01	4·00
Pasteur Institute	·37	·39	·35	·38
Works	·04	·04	·04	·04
Charges in England	·33	·55	·61	·66
Total ..	**24·26**	**25·62**	**24·21**	**33·76**

Expenditure.

530. *Public health establishment.*—The expenditure debited to this minor head is that on the Director of Public Health and assistant directors, the malaria officer, district and municipal health officers, assistants and inspectors, the Sanitary Engineer and deputy sanitary engineers and the mechanical expert for the inspection of local bodies' water-works and pumping plants, the Director of Town-Planning, the rural sanitation officer and the research health officer and their staff and contingent expenditure, including the annual contribution to the Bhadrachalam Agency District Board for sanitary and other arrangements in connexion with the Sri Rama Navami festival.

531. *Grants for public health purposes.*—The expenditure on grants to the Madras Corporation and other local bodies for water-supply and drainage schemes executed by them and for anti-malarial measures, to the maternity and child-welfare division of the Madras branch of the Indian Red Cross Society towards the cost of the training school for health visitors, and to child-welfare associations, is debited to this minor head.

532. *Expenses in connexion with epidemic diseases.*—Under this minor head is shown the expenditure on plague establishments and preventive measures, on the purchase of quinine for free distribution and the reimbursement to the Cinchona Department of the loss involved in selling quinine at less than the cost price through post offices, and on sanitary measures in malarial tracts.

533. *Bacteriological laboratories.*—The expenditure on the King Institute of Preventive Medicine is shown under this head.

534. *Pasteur Institute.*—The pay and allowances of the Government medical officers employed in the Institute are met from provincial funds in the first instance and subsequently recovered from the funds of the institute. The recovery is credited to "XXVIII. Public Health—Collection of payments for services rendered."

535. *Works.*—The expenditure on experiments on water filtration at the King Institute, Guindy, and at Kilpauk is debited to this minor head.

Pages in the Detailed Budget Estimates of Demand.

536. *Charges in England.*—The charges relate to the leave salary of officers who spend their leave in Europe, sterling overseas pay and expenditure on stores purchased in England mainly for the King Institute.

EXPLANATION OF VARIATIONS.

282–287 537. *Public Health establishments.*—The increase in the preliminary accounts for 1936–1937 is due to the debit to this Province of the leave salary of Major Hesterlow, a former Assistant Director of Public Health, the payment of arrear salary to an Assistant Director owing to the refixing of his pay, the appointment of a Personal Assistant to the Sanitary Engineer, and the continuance of the post of the Mechanical Expert, for which provision was made in the budget for only eight months.

283 The budget estimate for 1937–1938 provides for normal requirements, including provision for increments, for a full year's provision for the additional staff appointed in the course of 1936–1937, for the training of an officer in nutritional research at the Nutrition Research Institute, Coonoor, for the appointment of second-class health officers in Kodaikanal and Karaikudi municipalities and for expenditure on the Poonamalle health scheme to the extent of the contribution from the Rockefeller Foundation, which is credited to the receipt head 'XXVIII. Public Health.'

288 538. *Grants for public health purposes.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to the fact that the grants actually disbursed for the Madras Corporation water-supply schemes were smaller than were expected and to the lapse of the provision made for grants for the Penukonda and Trichinopoly water-supply schemes. The budget estimate for 1937–1938 provides for the following grants to local bodies for water-supply and drainage works:—

	LAKHS.
Works in progress—	
Madras Corporation—Water-supply and drainage	3·00
Penukonda water-supply	·20
Salem drainage	·20
Negapatam drainage	·50
Rajahmundry drainage	·67
Coimbatore drainage	·75
Srirangam—Construction of drains in South Royagopuram and Ammamantapam extensions	·03
Cocanada water-supply	·73
Karur water-supply	·68
Adoni water-supply (Hagari scheme)	2·66
Tiruppur water-supply	·66
Sembium water-supply	·32
Srirangam drainage	·60
Vayalpad water-supply	·18
Vizagapatam water-supply	1·00
Salem water-supply	2·50
Batlagunta water-supply	·18
Guntur water-works	·18
New works—	
Madras Corporation—Drainage in Theagaroyanagar, erection of Booster pumps, etc.	1·16
Tuticorin—Water-supply extension	·26
Trichinopoly—Extension of pipe line to Bishop Road and laying a feeder main to the Railway Sump	·51
Kodaikanal—Water-works improvements	·09
Bezwada—Water-supply	·75
Tiruvannamalai—Water-supply	·09
Srirangam—Water-supply	·04
Coonoor—Water-works improvements	·50
Erode—Water-works improvements and electrification of pumping plant.	·13
Cuddapah—Water-supply improvements	·50
Guntur—Water-works improvements (Tadepalli scheme)	·24
Pollachi—Water-supply	·02
Bodinayakkanur—Water-supply	·05
Manapparai—Water-supply	·10
Cochin—Drainage	·25
Tirupati drainage	·24
Rural water-supply	1·50
Total ..	21·47
Deduct—Probable lapses	— 6·81
Net total ..	14·66

Pages in the Detailed Budget Estimates of Demands.

539. *Bacteriological laboratories.*—The quantity of serum purchased in 1936–1937 was larger than had been allowed for in the budget estimate, owing to the abnormally large demand for sera, especially the tetanus, dysentery, streptococcus, and diptheria sera. This increase in the preliminary accounts for 1936–1937 was partly offset by savings due to the grant of leave out of India to the Government Analyst and the appointment of a junior officer to perform his duties. 290–291

The budget estimate for 1937–1938 provides for the purchase of sera for normal requirements.

540. *Pasteur Institute.*—The preliminary accounts for 1936–1937 and the budget estimate for 1937–1938 take into account the withdrawal of the annual provincial grant of Rs. 3,500 to the Institute in view of its financial position. 292

Demand XVIII—Agriculture. 293–318

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
40. Agriculture—				
Agricultural department	4·19	4·29	4·17	3·24
Experimental farms	3·62	3·39	3·65	4·76
Agricultural experiments	4·72	5·33	5·53	6·62
Agricultural education and research—				
Ordinary expenditure	5·43	5·50	5·50	5·39
Transfers to deposit accounts ..	1·64	1·35	1·69	1·29
Tea nurseries and plantations ..	·21	·21	·21	·21
Botanical and public gardens ..	·41	·36	·34	·37
Scheme for the improvement of agricultural marketing—				
Ordinary expenditure ..	..	..	·12	·17
Transfers to deposit accounts ..	·19	·19	·20	·19
Public exhibitions and fairs ..	..	..	..	·11
Special rural uplift schemes—				
Ordinary expenditure ..	..	..	..	·26
Transfers to deposit accounts ..	..	..	..	·61
Works	·27			
Charges in England ..	·45	·45	·55	·58
Total ..	21·13	21·07	21·96	23·80

Expenditure.

541. *Agricultural department.*—The charges relating to the Director of Agriculture, the deputy and assistant directors and the Deputy Director of Agriculture, Livestock, and their office establishments and contingent expenditure are shown under this minor head.

542. *Experimental farms.*—To this minor head are debited the charges relating to agricultural research stations other than the Agricultural College and Research Institute, Coimbatore, and the Livestock Research Station, Hosur.

543. *Agricultural experiments.*—Under this minor head is shown the expenditure incurred by the Agricultural Department on demonstration of and propaganda relating to improved methods of cultivation, purchase of seeds, manures and agricultural implements for distribution to seed farms and sale to ryots, maintenance and equipment of depots, stocking implements, seed, manure, etc., for sale to ryots, and measures for the control of diseases of crops.

544. *Agricultural education and research—Ordinary expenditure.*—This relates to expenditure relating to the Agricultural College, the central farm and college estate and the Research Institute at Coimbatore and the agricultural schools at Anakapalle and Palur.

545. *Transfers to deposit accounts.*—The cost of research schemes relating to cotton, sugarcane, fruits, groundnut, the malting of cholam and dry farming, which are undertaken at the instance of the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, and mainly at their cost, is debited to this head.

546. *Tea nurseries and plantations.*—The contribution paid to the United Planters' Association of Southern India towards the cost of research intended to assist the development of the planting industries is shown under this minor head.

Pages in the Detailed Budget Estimates of Demands.

547. *Botanical and public gardens.*-Under this minor head is shown the expenditure on the maintenance and supervision of the botanical gardens at Ootacamund and the Sim's Park botanical gardens and the pomological station, Coonoor, and on grants to the Agri-Horticultural Society at Madras and the Municipal Councils of Ootacamund and Kodaikanal in connexion with parks and flower shows.

548. *Scheme for the improvement of agricultural marketing.*—The expenditure on the Provincial Marketing Officer and his staff and on the marketing scheme financed by the Imperial Council of Agricultural Research is shown under this minor head. The expenditure from Provincial funds is shown as 'Ordinary expenditure.' Under 'transfers to deposit accounts' is shown the expenditure to be financed by the grant from the Imperial Council of Agricultural Research. An amount equal to this expenditure is transferred from the deposit account of the grant and credited to the revenue head 'XXIX. Agriculture'—*vide* paragraph 194.

549. *Public exhibitions and fairs.*—The expenditure incurred on exhibitions and shows held by the Agricultural Department on such occasions as cattle fairs, jamabandi camps, health week celebrations and district co-operative conferences and on the maintenance of the exhibition motor vans is shown under this minor head.

550. *Special rural uplift schemes—Ordinary expenditure.*—Contributions to local bodies for the maintenance of breeding bulls, and the grant to the American Arcot Mission, Katpadi, for promoting poultry farming are debited to this minor head.

551. *Special rural uplift schemes—Transfers to deposit accounts.*—The expenditure on the purchase and maintenance of breeding bulls met out of donations received from institutions and individuals is debited to this minor head. An amount equal to the expenditure is withdrawn from the deposit account and credited to the revenue head 'XXIX. Agriculture'—*vide* paragraph 194.

552. *Works.*—The expenditure on the construction and repairs, if any, that may be transferred to the administrative control of the Agricultural Department on the orders of competent authorities is recorded under this minor head.

553. *Charges in England.*—The expenditure incurred in England on the leave salaries and sterling overseas pay of officers of the Agricultural Department and on the purchase of stores for that department is shown under this head.

Explanation of Variations.

299-302 554. *Agricultural Department.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the transfer of the expenditure on the Provincial Marketing Officer and his staff, which was shown in the budget under this minor head to the minor head 'Scheme for the improvement of agricultural marketing.' The further decrease in the budget estimate for 1937–1938 is due to the transfer of the provision relating to the Superintendent, Livestock Research Station, Hosur, and his staff which was shown under this minor head prior to the 1st April 1937, to the minor head 'Experimental farms,' and of that relating to premia for the maintenance of breeding bulls to the minor head 'Special rural uplift schemes.'

303-304 555. *Experimental farms.*—The increase in the preliminary accounts for 1936–1937 is mainly due to new schemes sanctioned in the course of the year, viz., the extension of the Agricultural Research Station, Guntur, the opening of sub-stations for the study of rice at Nellore and Tinnevelly, the arrangements for giving practical training in agriculture to educated youths from families owning lands, and taxonomic research on certain fruits. The further increase in the budget estimate for 1937–1938 is due to the inclusion of a full year's provision on account of the schemes sanctioned in the course of 1936–1937 and to the transfer to this minor head, with effect from 1937–1938, of the expenditure relating to the Superintendent, Livestock Research Station, Hosur, and his staff which was previously shown under the minor head 'Agricultural Department.' It also includes provision for the continuance of the practical training in agriculture on a smaller scale than in 1936–1937.

305-306 556. *Agricultural experiments.*—The increase in the preliminary accounts for 1936–1937 is mainly due to the fact that certain new schemes were sanctioned in the course of the year. The most important of these were the employment of additional agricultural demonstrators and demonstration maistris, the improvement of depot equipment, the appointment of additional staff to deal with the mahali disease of arecanut palms in the South Kanara District and the purchase of aluminium show cases for supply to the demonstrators in charge of depots for use in storing the exhibits. The budget estimate

for 1937–1938 includes a full year's provision on account of the new schemes sanctioned in the course of 1936–1937, but excludes the expenditure on public exhibitions and fairs and on the maintenance of motor units, which was shown under this minor head prior to the 1st April 1937, but is shown from 1937–1938 under the minor head ' Public exhibitions and fairs.'

557. *Agricultural education and research—Ordinary expenditure.*—The decrease in the budget estimate for 1937–1938 is mainly due to changes in the personnel of the staff employed in the Research Institute. 307–311

558. *Agricultural education and research—Transfers to deposit accounts.*—The increase in the preliminary accounts for 1936–1937 is mainly due to the continuance during the year of the rice research scheme, which the Orissa Province was expected to take over from the 1st April 1936, to larger expenditure on the fruit research station and to the expenditure on the scheme of village enquiry regarding cattle and milk production and consumption and on the groundnut research scheme which were not provided for in the budget estimate for 1936–1937. 311–315

559. *Charges in England.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is mainly due to the absence of a larger number of officers on leave in England. 298

Demand XIX—Veterinary. 319–330

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
41. Veterinary—				
Superintendence	1·80	1·74	1·79	1·74
Subordinate establishment	3·25	3·23	3·25	3·64
Hospitals and dispensaries	2·84	2·87	2·91	2·98
Veterinary instruction	1·10	1·20	1·21	1·31
Other charges—				
Ordinary expenditure	·78	·73	·94	1·12
Transfers to deposit accounts ..	·10	·09	·13	·11
Charges in England	·17	·22	·17	·27
Total ..	**10·04**	**10·08**	**10·40**	**11·17**

Expenditure.

560. *Superintendence.*—The expenditure on the Director of Civil Veterinary Services and his establishments and the district supervision staff and their establishments is debited to this minor head.

561. *Subordinate establishment.*—The charges relating to the touring veterinary establishments and the cost of sera and vaccines purchased from Muktesar are debited to this minor head.

562. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to the Government veterinary hospitals and dispensaries.

563. *Veterinary instruction.*—The expenditure on the Madras Veterinary College and hospital and the dispensary at Rayapuram is debited to this minor head.

564. *Other charges—Ordinary expenditure.*—This is the expenditure on the Madras Serum Institute.

565. *Transfers to deposit accounts.*—Under this head is debited the expenditure on the scheme of veterinary investigation. This expenditure, except for a small part which is met from Provincial revenues, is financed by the Imperial Council of Agricultural Research. The grant made by the Council is credited in the deposit account and an amount equal to the expenditure is withdrawn and credited to the head ' XXX. Veterinary '—vide paragraph 201.

566. *Charges in England.*—The expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Madras Veterinary Department and on the purchase of stores required for that department is shown under this minor head.

EXPLANATION OF VARIATIONS.

324–325 567. *Subordinate establishment.*—The increase in the budget estimate for 1937–1938 is due to the inclusion of a full year's provision on account of the additional staff sanctioned in the course of 1936–1937.

326 568. *Hospitals and dispensaries.*—The budget estimate for 1937–1938 provides for the accrual of increments and for the employment of temporary compounders in certain veterinary institutions.

327–328 569. *Veterinary instruction.*—The budget estimate for 1937–1938 provides for the accrual of increments and makes provision for a full year on account of the staff sanctioned in connexion with the B.V.Sc. degree course from the 1st July 1936.

329 570. *Other charges—Ordinary expenditure.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is due to the larger purchase of live-stock at the Madras Serum Institute to meet the demand for sera. The budget estimate for 1937–1938 also provides for the manufacture of anti-blackquarter serum and blackquarter and hæmorrhagic Septicæmia vaccines at the Serum Institute, Madras.

321 571. *Charges in England.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the purchase in India of certain stores required for the Madras Veterinary College, which were provided for in the budget estimate for 1936–1937 under 'Charges in England.' The budget estimate for 1937–1938 provides for the purchase in England of the stores required for the Madras Veterinary College during that year.

Demand XX—Co-operative Credit.

331–335

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
42. Co-operative Credit—				
Direction	1·07	1·12	1·01	1·27
Superintendence—				
Ordinary expenditure ..	10·58	10·94	11·00	11·77
Transfer to deposit account ..	..	..	·03	·54
Grants-in-aid—				
Ordinary expenditure ..	·04	·06	·07	·11
Transfer to deposit account ..	..	..	..	·58
Charges in England	·06	·08	·04	·07
Total ..	11·75	12·20	12·18	14·34

Expenditure.

572. *Direction.*—The expenditure on account of the Registrar, Joint Registrar and personal assistant and subordinate staff is debited to this minor head. The Registrar supervises also the work of co-operative societies in the areas transferred to Orissa and recoveries on this account are adjusted in reduction of expenditure under this minor head.

573. *Superintendence—Ordinary expenditure.*—The expenditure on the staff of the Co-operative Department other than that included in the foregoing minor head, the Government staff employed in societies and land mortgage banks and for audit, execution and liquidation work and the expenditure on the Central Co-operative Training Institute are debited to this minor head.

574. *Superintendence—Transfer to deposit account.*—Under this head is shown the expenditure from the Central Government's grant for co-operative training and education. An amount equal to the expenditure is transferred from the deposit account and credited to the head "XXXI. Co-operative Credit"—vide paragraphs 204 and 757.

Pages in the Detailed Budget Estimates of Demands.

575. *Grants-in-aid—Ordinary expenditure.*—Under this head is shown the expenditure on account of clerical assistance to scheduled classes societies and subsidies to the Provincial Co-operative Union for running a peripatetic training institute and to the Provincial Marketing Society and to other co-operative societies working at a loss towards stamp duty on sale certificates issued in their favour.

576. *Grants-in-aid—Transfer to deposit account.*—Under this head is shown the expenditure from the Central Government's grant from the Sugar Excise Fund for subsidizing the societies of sugarcane growers. An amount equal to the expenditure is transferred from the deposit account and credited to the head "XXXI. Co-operative Credit"—vide paragraph 204.

577. *Charges in England.*—Under this minor head is debited the leave salary or sterling overseas pay of the Registrar and the Indian Civil Service Officers, if any, undergoing training in the Co-operative Department.

EXPLANATION OF VARIATIONS.

578. *Direction.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the absence on leave out of India of the permanent Registrar of Co-operative Societies for a portion of the year and to a break in the training of the Indian Civil Service Officer deputed for training during 1936–1937. The budget estimate for 1937–1938 provides for the training of two Indian Civil Service Officers in the Co-operative Department. 333

579. *Superintendence—Ordinary expenditure.*—The increase in the preliminary accounts for 1936–1937 occurs mainly under travelling allowances, due to the employment in the course of the year of additional staff for land mortgage banks and for execution work, and under service postage and telegrams. The budget estimate for 1937–1938 provides for the employment of a Deputy Collector as Secretary of the Madras Co-operative Central Land Mortgage Bank and an additional Deputy Registrar for land mortgage banks, and includes a full year's provision for the additional staff employed in the course of 1936–1937 for the land mortgage banks and for execution work. 334–335

580. *Superintendence—Transfer to deposit account.*—The budget estimate for 1937–1938 provides for expenditure anticipated from the grant for co-operative training and education. 335

581. *Grants-in-aid—Transfer to deposit account.*—The grant from the Sugar Excise Fund is expected to be utilized in 1937–1938. 335

INDUSTRIES.

582. The major head "43. Industries" records the expenditure connected with the Industries, Cinchona and Fisheries Departments. It is distributed over two Demands for grants, namely, Demand XXI. Industries and Demand XXII. Fisheries.

In addition, the capital outlay on industrial development financed from sources other than current revenues is booked under the major head "72. Capital Outlay on Industrial Development", which is included in Demand XXXII.

Demand XXI—Industries.

336–358

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
43. Industries—				
Industries—				
Ordinary expenditure	11·27	11·61	11·19	13·72
Transfers to deposit accounts	·32	·74	·87	1·40
Cinchona Plantations	4·61	5·63	4·25	5·36
Charges in England	·56	·43	·44	·79
Total ..	16·76	18·41	16·75	21·27

Pages in the Detailed Budget Estimates of Demands.

Expenditure.

583. *Industries.*—Under the minor head 'Industries' is recorded the expenditure on the following :—

(1) The Director of Industries and his Deputy Director, Inspector of Industrial Schools, the statistical officer for the compilation of statistics relating to production and prices, and their establishments and other expenditure.

(2) District industrial engineering establishments for pumping and boring operations which are mainly intended to help ryots to get water for irrigation.

(3) Grants-in-aid to industrial schools and contributions to the Indian Institute of Science, Bangalore, the Victoria Jubilee Technical Institute, Bombay, and Victoria Technical Institute, Madras, and the cost of scholarships for Madrasi students in the first two institutions, the Andhra University and other institutions.

(4) The Madura Industrial Institute, the Industrial Schools at Bellary and Calicut, the Trade School at Mangalore, the School of Technology, the Leather Trades School, the School of Arts and the Textile Institute in Madras.

(5) Sericulture and other operations connected with it.

(6) The Kerala Soap Institute, Calicut, and experiments on oils, fats, etc., in the Institute.

(7) The Industrial Engineering Workshops, Madras.

(8) Grants for the hand-spinning movement.

(9) Miscellaneous experiments and demonstrations.

Expenditure from grants received from the Central Government for the development of the handloom, cottage and woollen industries and for sericultural improvements and development is also recorded under this minor head.

584. *Cinchona Plantations.*—The expenditure on the Director of Cinchona and his staff, on the factory for the manufacture of quinine from cinchona harvested from the department's plantations in Naduvattam, Dodabetta and the Anamalais or purchased from elsewhere, and on the development of these plantations is debited to this minor head. The capital expenditure on the Anamalais plantations is first debited to this minor head, but subsequently transferred to the capital head "72. Capital Outlay on Industrial Development," which comes under Demand XXXII—vide paragraph 711.

585. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers of the Industries and Cinchona Departments, on stores purchased for these departments, on industrial scholarships tenable in England and on the recruitment of officers is debited to this minor head.

COMMERCIAL CONCERNS.

586. The Kerala Soap Institute, Calicut, in respect of its soap manufacturing activities, the Industrial Engineering Workshops, Madras, and the Cinchona Plantations are treated as business undertakings, and commercial accounts outside the regular accounts are maintained for them with annual profit and loss accounts and balance sheets. Two special items relating to them, which enter into the regular accounts, are :—

(1) Interest charges on the capital invested on them, the object and details of which are explained in paragraph 367 ; and

(2) Depreciation funds for renewals and replacements.

Each of these undertakings has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements, which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as outgoings. Such portion of the depreciation fund as is not utilized for renewals and replacements is regarded as invested with the Government, who pay interest thereon. The annual allowance for depreciation is debited as expenditure under the head "43. Industries." Expenditure on renewals and replacements is debited to the same head, but the debit is cancelled by the transfer of an equivalent amount from the depreciation fund, which is adjusted in reduction of expenditure.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

587. *Industries—Ordinary expenditure.*—The decrease in the preliminary accounts for 1936–1937, in spite of the transfer of the statistical assistant and his staff from the control of the Board of Revenue to that of the Director of Industries, additional staff and equipment sanctioned for certain industrial schools and new experiments started after the budget for 1936–1937 was fixed, is due to short expenditure in the Industrial Engineering Workshops owing to paucity of orders and in the Pumping and Boring Branch and the Kerala Soap Institute on the purchase of plant and machinery and lapse of the building grants provided for two schools owing to their inability to claim the grants within the year. The budget estimate for 1937–1938 provides for a full year's expenditure on account of the statistical assistant and his staff, the additional staff sanctioned for industrial schools and for new experiments in the course of 1936–1937, an improvement in the activity of the Industrial Engineering Workshops, the purchase of foreign sericultural seed for sale, additional equipment for the Kerala Soap Institute, Government Textile Institute, Madras and the Government Industrial Schools at Madura and Bellary and building and equipment grants for new industrial schools. It also includes provision for a grant of 2 lakhs for the hand spinning movement. 341–354; 354

588. *Transfers to deposit accounts.*—The preliminary accounts for 1936–1937 include an advance to the Handloom Weavers' Provincial Co-operative Society as working capital. The budget estimate for 1937–1938 provides for additional grants to this society for the purchase and running expenses of a calendering and finishing plant and for the utilization of the grant for the development of the cottage and woollen industries. 353–354; 353; 354

589. *Cinchona Plantations.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to the purchase of a smaller quantity of cinchona bark and quinine than was expected, and to smaller debits for depreciation and interest on capital outlay, mainly as a result of the revision of the method of calculating the allowance for depreciation, the revaluation of assets and a reduction in the rate of interest. 355–358

590. *Charges in England.*—The increase in the budget estimate for 1937–1938 is due to the fact that an officer of the Cinchona Department is going on leave preparatory to retirement and to the larger purchase of stores for the Industries and Cinchona Departments. 340

Deposits of Depreciation Reserve of Government Commercial Concerns.

591. The combined transactions of all the three concerns, the Kerala Soap Institute, the Industrial Engineering Workshops and the Cinchona Plantations are summarized below :—

	Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
Opening balance	2·08	2·30	2·26	2·44
Add Receipts	·24	·24	·19	·19
Total	**2·32**	**2·54**	**2·45**	**2·63**
Deduct Outgoings	— ·06	— ·07	— ·01	— ·05
Closing Balance	2·26	2·47	2·44	2·58

The decrease under receipts in the preliminary accounts for 1936–1937 and the budget estimate for 1937–1938 is due to the revision of the method of calculating the annual allowance for depreciation in respect of the Cinchona Plantations.

Demand XXII—Fisheries. 359–368

	Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
43. Industries—				
Fisheries—				
Ordinary expenditure	5·77	5·75	5·84	5·99
Transfers to deposit accounts	..	..	..	·04
Charges in England	·07	·04	·03	·15
Total	**5·84**	**5·79**	**5·87**	**6·18**

Expenditure.

592. *Fisheries—Ordinary expenditure.*—To this minor head is debited the expenditure on the Director of Fisheries and the two assistant directors and their staffs, the pearl and chank fishing operations off the coast of Tinnevelly District (the former at long intervals and the latter annually), the maintenance of fishery vessels and a trawler for deep sea fishing 361–368

Pages in the Detailed Budget Estimates of Demands.

experiments, the experimental and research stations at several places including fish breeding operations, the Marine Aquarium at Madras, the fish-curing yards on both the east and the west coasts, departmental schools for the fisherfolk including a training institute at Calicut, and fixed compensations to local bodies for loss of fishery rentals due to the Government's taking over their fisheries.

The largest items of the expenditure are those incurred on chank fishing operations, fishery schools, compensations to local bodies and fish-curing yards.

593. *Transfers to deposit accounts.*—This represents expenditure from grants from the Imperial Council of Agricultural Research for improving the fishery industry and developing the supply of fish manure.

594. *Charges in England.*—Such charges normally relate to stores and occasionally to leave salaries and recruitment of a master seaman for the fisheries trawler.

EXPLANATION OF VARIATIONS.

361–368 595. *Fisheries.*—The increase in the budget estimate for 1937–1938 is due to a full year's provision for the Master fisherman recruited in 1936–1937, and to provision for the
365 purchase of a motor boat and for running expenses of the Mettur fish farm and for equip-
363 ping the Tanur Experimental Station with a laboratory for conducting research on fish manure.

360 596. *Charges in England.*—The budget estimate for 1937–1938 includes provision for the leave salary to be drawn in England by the permanent Director and for the purchase of stores for the laboratory at the Tanur Experimental Station.

369–289

Demand XXIII—Miscellaneous Departments.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
45. Broadcasting—				
Other charges	·03	..	..	·10
Total ..	·03	..	..	·10
47. Miscellaneous departments—				
Labour	14·38	14·84	14·01	15·09
Inspector of Factories	·85	·81	·81	·79
Inspector of Steam Boilers	·70	·61	·64	·64
Electrical Inspector	·53	·60	·50	·68
Gazetteer and statistical memoirs ..	·08	·06	·06	..
Examinations	3·73	3·69	3·82	3·73
Bureau of commercial intelligence including statistics	·01	·04	·03	·33
Provincial statistics—Registration of births and deaths	·11	·11	·11	·17
Administration of the Indian Partnership Act, 1932	..	..	..	·03
Charges in England	·15	·28	·22	·14
Total ..	20·54	21·04	20·20	21·60
Grand Total ..	20·57	21·04	20·20	21·70

Expenditure.

45. Broadcasting.

597. *Other charges.*—The expenditure on the establishment, maintenance and operation of the broadcasting stations and on general programmes will be met by the Central Government. The use of broadcasting stations for the dissemination of matter directly connected with the administration of provincial subjects, and not forming part of the normal programme of a broadcasting service is an object of provincial expenditure. The cost of installation of public receiving sets and the expenditure on special programmes suitable for collective listening in rural areas are met by the Provincial Government and debited to this head.

47. Miscellaneous Departments.

Pages in the Detailed Budget Estimates of Demands.

598. *Labour.*—Expenditure incurred on the Commissioner of Labour and Rural Uplift and his executive staff in the districts, on measures for the amelioration of the condition of the scheduled classes and of labourers, e.g., special educational facilities, provision of wells, pathways, burial grounds, house sites, etc., on the reclamation of Kallars and Koravars and on settlements for criminal tribes is debited to this minor head. Grants to private educational institutions established solely for the scheduled classes and to the Salvation Army for the supervision of the Stuartpuram settlement for criminal tribes and the contribution to the Bombay Government for the maintenance of the Dongadasaris of the Bellary District who are interned in the Hubli settlement are also debited to this head.

599. *Inspector of Factories.*—The charges on account of inspectors of factories and their establishments and the fees, if any, paid to medical officers for the examination of adolescents and children working in factories in accordance with the requirements of the Indian Factories Amendment Act, 1934, are recorded under this head.

600. *Inspector of Steam Boilers.*—Under this head are shown the pay and allowances of the steam boiler inspectors and their establishments and contingent expenditure. The department inspects also the boilers in the Civil and Military Station, Bangalore, and the recoveries on this account are taken in reduction of expenditure under this head.

The inspection of boilers in municipal water works and pumping stations is not done by the regular steam boiler inspection staff, but by a mechanical expert under the control of the Sanitary Engineer. The cost is debited to the head '39. Public Health—Public Health Establishment—Sanitary Engineer'.

601. *Electrical Inspector.*—The charges on account of the Electrical Inspector and his office staff and contingencies, and those on account of the supervision and control exercised by the Chief Engineer for Electricity and the statutory inspections carried out by the Engineer-in-Charge, Pykara System, on behalf of the Electrical Inspector are debited to this head.

602. *Gazetteer and statistical memoirs.*—The charges connected with the revision of the district gazetteers are shown under this head.

603. *Examinations.*—Under this head are recorded the charges connected with the examinations conducted by the Madras Public Services Commission for the recruitment of candidates for the public service and those conducted by the Board of Examiners and by the Commissioner for Government Examinations, e.g., the Secondary School-Leaving Certificate and miscellaneous technical examinations. The fixed amounts of compensation paid to the Madras University and the Andhra University for the loss of fee income from the Matriculation Examination due to the introduction of the Secondary School-Leaving Certificate Examination are also debited to this head.

604. *Bureau of commercial intelligence including statistics.*—The travelling allowances paid to non official members of the Provincial and District Economic Councils and their sub-committees and the charges on account of the staff employed for rural reconstruction work are shown under this head. Expenditure on the various measures recommended by them is shown under the appropriate major heads of account. The District Economic Councils also advise Collectors on the utilization of the grants from the Central Government for the economic development and improvement of rural areas—See paragraph 756.

605. *Provincial statistics.*—The expenditure debited to this minor head includes that on the staff in the office of the Registrar of Births, Deaths and Marriages and the remuneration paid to the marriage registrar in Madras, the pay and contingent expenditure of the staff employed in the office of the Director of Public Health for the compilation of vital statistics, and the honorarium paid to the Roman Catholic Archbishop of Madras for furnishing ecclesiastical returns for transmission to the Secretary of State for India.

606. *Administration of the Indian Partnership Act,* 1932.—The expenditure on the administration of the Indian Partnership Act, which consists of the honorarium paid to the Inspector-General of Registration, who is the administrator of the Act in this Province, and the pay and allowances of the staff employed for the purpose is debited to this minor head. The expenditure is covered by receipts, which are credited to 'XXXVI. Miscellaneous departments—Administration of the Indian Partnership Act'.

607. *Charges in England.*—The leave salaries and overseas pay drawn in England by the Commissioner of Labour and Rural Uplift, the Electrical Inspector and others, and the cost of stores purchased in England (mainly for the Electrical Inspector) are debited to this head.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

45. Broadcasting.

375 608. *Broadcasting—Other charges.*—The budget estimate for 1937–1938 provides for the purchase and installation of receiving sets.

47. MISCELLANEOUS DEPARTMENTS.

376–382 609. *Labour.*—The decrease in the preliminary accounts for 1936–1937 is due to the lapses from the provision for the acquisition of house sites for the scheduled classes being larger than was expected, to small savings under pay of establishments, schooling charges and grants and to the closure of the Konnur settlement from December 1936. The decrease is partly offset by increased expenditure on school buildings for the scheduled classes and in the Aziznagar settlement owing to the demand for its manufactures being larger than anticipated. The budget estimate for 1937–1938 contemplates the retransfer of certain labour schools in the East Godavari and South Arcot Districts to the Labour Department and provides for the extension of the activities of the Labour Department connected with the spread of education, provision of water-supply and acquisition of house-sites for the benefit of the scheduled classes, and for the construction and equipment of schools and construction of wells for the benefit of Kallars and boarding grants for Kallar pupils. Provision has also been included for opening a criminal tribes settlement for Kanjar Bhats at Chintaladevi, for grants to new families in the Siddhapuram settlement and for the provision of midday meals for school children in the Bitragunta settlement.

385 610. *Electrical Inspector.*—The decrease in the preliminary accounts for 1936–1937 is due to savings resulting from the appointment of an officer on lower pay to officiate for the Electrical Inspector, who went on leave, and under establishment, partly offset by an increase in the contribution to the Electricity Department for work done for the Electrical Inspector. The budget estimate for 1937–1938 provides for a full year's pay on account of the permanent Electrical Inspector.

386 611. *Gazetteer and statistical memoirs.*—No provision has been made in the budget estimate for 1937–1938, as the special staff for revision of district gazetteers was disbanded in 1936–1937.

386–388 612. *Examinations.*—The increase in the preliminary accounts for 1936–1937 is due to an increase in the number of candidates for the Madras Ministerial Service Examination held in October 1936, and to the re-examination of candidates for the Training-School Leaving Certificate and the Secondary School-Leaving Certificate in certain centres.

388 613. *Bureau of commercial intelligence including statistics.*—The increase in the budget estimate for 1937–1938 is due to provision being made for overseers to work under the District Economic Councils.

388–389 614. *Provincial Statistics—Registration of births and deaths.*—The budget estimate for 1937-1938 includes provision for the payment of the honorarium to the Roman Catholic Archbishop of Madras for furnishing ecclesiastical returns. This was previously paid by the Ecclesiastical Department of the Central Government

375 615. *Charges in England.*—The estimates are based on the leave programmes of officers and on the forecast of requirements of stores from England.

Civil Works.

616. The expression "Civil Works" in the Government accounts means works relating to Civil Departments and executed for them by the Public Works Department, as contrasted with "Defence Works," which relate solely to the Defence Department of the Central Government.

617. Ordinarily works which do not require the employment of skilled labour or professional supervision are classified as "petty construction and repairs," and are not executed by the Public Works Department for other departments but by the department concerned. Some departments, e.g., the Forest Department, have engineering staffs of their own and some others, e.g. the Excise, Police and Agriculture Departments, are unable to utilize the services of the Public Works Department for buildings in out of the way localities. In such cases also departmental works are executed by the departments themselves and the cost is debited to the respective departmental budget heads.

Pages in the Detailed Budget Estimates of Demands.

618. The expenditure incurred by the Public Works Department is debited to the following major heads :—

"50. Civil Works," when it is met from current revenues.

"81. Civil Works not charged to Revenue" when it is met from other sources.

Expenditure debited to "50. Civil Works" is, for convenience, included in three demands for grants, namely—

"Demand XXIV.—Civil Works—Works," which covers original works such as buildings and communications, and also repairs to works in the charge of the Public Works Department.

"Demand XXV.—Establishment and tools and plant."

"Demand XXVI.—Grants-in-aid" to local bodies for roads and bridges executed by them and water-supply and drainage schemes executed by the Public Works Department on their behalf.

Expenditure debited to "81. Civil Works not charged to Revenue" is included in "Demand XXXIV. Capital outlay on Civil Works."

Demand XXIV—Civil Works—Works. 390-392

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
50. Civil Works—				
Original Works—Buildings	17·74	24·92	17·15	28·14
Original Works—Communications	7·14	5·07	2·66	8·79
Original Works—Miscellaneous	..	..	..	·10
Lump sum deduction for probable savings ..	..	— 2·85	..	— 3·64
Repairs	25·24	21·75	21·78	22·64
Suspense	— 3·50	— 1·50	— 3·10	— ·48
Lump sum addition for regrant of lapses ..	..	·21	..	·20
Total ..	**46·62**	**47·60**	**38·49**	**55·75**

Expenditure.

619. *Original Works—Buildings.*—All outlay on the acquisition of buildings and new construction, whether of entirely new works or of alterations and additions to existing works, as well as special repairs to newly purchased or previously abandoned buildings required before they can be brought into use, is classed as expenditure on "Original Works." Under this head comes also any substitution of one variety of work for another, e.g. a tiled for a thatched roof, when the new work results in a genuine increase in the permanent value of the property as an asset. The maximum annual limit for improvements to Government Houses has been fixed at Rs. 50,000 under the Government of India (Governors' Allowances and Privileges) Order, 1936.

620. *Original Works—Communications.*—The outlay incurred by the Public Works Department on works relating to communications under their control, and on similar works entrusted to the department by local bodies for execution, is debited to this minor head. It includes construction, reconstruction or substantial improvement of roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communication, together with buildings, wells, encamping grounds, etc., for travellers, and milestones, fencing, avenue planting, inspection houses, and other works connected with communications, such as experimental road surfacing.

621. *Original Works—Miscellaneous.*—Outlay on works is debited to this head only when there is absolutely no other existing head to which it can suitably be debited. Embankment works which are not debitable to irrigation heads, and works to prevent coast erosion, are the items usually brought under this minor head.

622. *Lump sum deduction for probable savings.*—This is explained in paragraph 762.

623. *Repairs.*—This head covers all operations other than new works, which are necessary in order to maintain in proper condition buildings and other works and communications which are in ordinary use. It includes also rates and taxes paid by the Public Works Department on both residential and non-residential buildings, charges on

Pages in the Detailed Budget Estimates of Demands.

account of watchmen for vacant buildings and rents paid for hired residences. The maximum annual expenditure on repairs to Government Houses has been fixed, under the Government of India (Governors' Allowances and Privileges) Order, 1936, as follows :—

	RS.
Repairs	98,000
Electricity	45,000
Water	18,000
Taxes	58,000
Total ..	2,19,000

624. *Suspense.*—This minor head is intended to cover transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment to the works concerned. The transactions therefore consist of both debits and credits, and the latter are adjusted in reduction of expenditure.

625. *Lump sum addition for regrant of lapses.*—This is explained in paragraph 760.

EXPLANATION OF VARIATIONS.

390-391 626. *Original Works—Buildings.*—The decrease in the preliminary accounts for 1936-1937 is due partly to savings in tender rates, but mostly to the slow progress on several works. There were large lapses in respect of a number of important works. The budget estimate for 1937-1938 allows for better progress on all works and includes larger provision for new works sanctioned in the course of 1936-1937 and for minor works of various departments. It also includes provision for new works which are—

(1) Reconstruction of blocks of the Central Jail, Vizagapatam.

(2) Construction of a building for the Government Training School for Women, Calicut.

(3) Reconstruction of the dome of the Presidency College, Madras.

(4) Construction of a Maternity ward in the Government Hospital, Chicacole.

(5) Construction of an additional ward in the Government Tuberculosis Hospital, Madras.

(6) Construction of a septic ward in the Government Hospital, Chidambaram.

(7) Construction of new sheds in the Slater Hostel buildings at Perambur for the use of the laboratory for the Serum Institute.

391 627. *Original Works—Communications.*—The decrease in the preliminary accounts for 1936-1937 is due to savings in tender rates and slow progress on several works. The budget estimate for 1937-1938 allows for better progress. Provision has been made for the following works to be financed from the Central Road Fund :—

Work.	Total cost.	Expenditure to end of 1936-1937.	Budget estimate, 1937-1938.	Balance of commitment.
(1) Experimental road surfacing on the Great Northern Trunk road.	3·27	·01	2·90	·36
(2) Concreting the road over Kistna Anicut at Bezwada.	·16	·11	·05	..
(3) Widening and tarring the Ootacamund-Mettupalaiyam road.	·49	·01	·40	·08
(4) Aliyur bridge, Anamalais	1·66	·03	1·50	·13
(5) Eranjoly bridge in Malabar	1·27	·08	·50	·69
Total ..	6·85	·24	5·35	1·26

391 628. *Original Works—Miscellaneous.*—The budget estimate for 1937-1938 provides for repairs to the Royakottah embankments in Mangalore and protecting the right margin of the Vamsadhara river in Kalingapatam, Chicacole.

392 629. *Repairs.*—The increase in the budget estimate for 1937-1938 is mainly due to larger expenditure on the maintenance of buildings including rates and taxes owing to the increase in the number of buildings and also the enhancement of taxes by local bodies.

392 630 *Suspense.*—This is a fluctuating head.

Pages in the Detailed Budget Estimates of Demands.

Demand XXV—Civil Works—Establishment and Tools and Plant.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	
50. Civil Works—					394–397
Establishment	41·71	39·54	41·17	42·09	
Charges in England	1·57	1·93	1·43	1·86	
Loss or gain by exchange	— ·01	..	— ·01	..	
Tools and plant	1·11	·91	·89	1·09	
Total ..	**44·38**	**42·38**	**43·48**	**45·04**	

Public Works Establishments and Tools and Plant Charges.

631. The whole of the establishment and tools and plant charges of the Public Works Department is initially booked under the appropriate minor heads under "50. Civil Works." As these establishments are joint establishments for the execution of works falling under several heads of account (Irrigation, Civil Works not charged to Revenue, etc.), the actual expenditure on establishment charges is distributed after the close of the financial year amongst the various accounts which record the expenditure incurred by the Department in proportion to the works expenditure under each head concerned. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations.

The same procedure applies also to the charges on account of ordinary tools and plant used in the Public Works Department, but the cost of tools, plant or machinery obtained to meet the special requirements of a particular work or project is treated as a direct charge to the work or project concerned.

It follows that the actual establishment and tools and plant charges finally adjusted under the head "50. Civil Works" will be only part of the gross expenditure incurred. For the purpose of the Demands for grants, however, the gross charges, deducting only the percentage recoveries on account of work done for the Central Government, local bodies and others, are included in a single demand. The expenditure relating to district board engineers, who are paid from provincial funds, is also included in this demand, but is not taken into account in the *pro rata* distribution.

632. *Establishment.*—The expenditure relating to chief engineers, Government architects, the electrical engineer, superintending and executive engineers and their establishments, and district board engineers is debited to this minor head.

633. *Charges in England.*—Under this head is debited the expenditure in England on leave salaries, sterling overseas pay, recruitment, etc.

634. *Loss or gain by exchange.*—This is explained in paragraph 656.

635. *Tools and plant.*—The expenditure on repairs and purchase of tools, plant and machinery, including road-rollers, and on transporting them to and from the places where they are to be used, is debited to this minor head.

Explanation of variations. 394–396

636. *Establishment.*—The increase in the preliminary accounts for 1936–1937 is due to the debit in full to this head of the pay of the permanent Director of Town-Planning on his appointment as full-time consulting architect instead of in addition to his duties as contemplated in the budget, to the amount payable to "36. Scientific Departments—Hydro-electric survey" for the services of the Electricity Department not provided for in the budget to the smaller recovery by way of supervision charges of the special irrigation establishments owing to the reduction in rates, and to the employment of temporary additional establishments as a result of the large increase in civil works expenditure and the formation of the new Bellary circle.

The budget estimate for 1937–1938 provides for the continuance of the new Bellary circle and for the employment of more temporary establishments, as it is expected that good progress will be made with several important works.

637. *Charges in England.*—The figures under this head are based on the leave programmes of officers. 396

638. *Tools and plant.*—The budget estimate for 1937–1938 includes provision for the credit to "68. Irrigation" by debit to this head of the value of articles purchased in connexion with the installation of 3-feet shutters in the Godavari anicut, but now transferred to the Dowlaishwaram Workshops. 397

Pages in the Detailed Budget Estimates of Demands.

400–401

Demand XXVI—Civil Works—Grants-in-aid.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
50. Civil Works—Grants-in-aid	55·26	85·78	64·37	57·17

Expenditure.

639· Grants to local bodies for maintenance, special repairs, construction, reconstruction and improved surfacing of roads and for similar expenditure on bridges and culverts under their control and for capital expenditure on such of their water-supply and drainage schemes as are entrusted to the Public Works Department for execution are debited to this head. The grants fall in the following categories :—

I. *Recurring grants for maintenance of roads and bridges*—

401 (1) *Trunk roads.*—The Madras Corporation is eligible for a fixed grant of ·20 lakh per annum and other municipalities and district boards for the actual amount spent by them subject to an upper limit calculated on the mileage of trunk roads under their control at mileage rates fixed with reference to the general volume of traffic thereon, provided the superintending engineer concerned certifies that the roads have been maintained properly. The maximum amount of the annual grants on the basis of the existing mileage of trunk roads is about 19·73 lakhs.

401 (2) *Important marketing roads.*—Only district boards are eligible for maintenance grants for these roads. The maximum admissible for each board is a fixed amount, which is subject to a reduction equal to the average annual pay of a district board engineer when a board is bifurcated and an engineer paid from Provincial funds is sanctioned for it. The grants are paid subject to the condition that the district board spends an equal amount from its own funds either on these roads or on second-class roads and subject to the further condition that the Collector of the district concerned certifies that the roads have been maintained properly. The total amount of the grants is at present 14·36 lakhs, but the amount will decrease if more district boards are bifurcated and engineers paid from Provincial funds are appointed for them.

401 (3) *Other roads.*—The Nilgiris and Madura District Boards, the Madras Corporation and the Saidapet, Kodaikanal, Coonoor and Ootacamund Municipalities are given fixed amounts for the maintenance of specific roads. The total amount of such grants is ·29 lakh.

401 II. *Non-recurring grants for special repairs, improvement, construction or reconstruction of roads and bridges on trunk and important marketing roads.*—Local bodies are eligible for grants from Provincial revenues as follows :—

(1) Full grants for repair of flood and cyclone damages and new works on trunk roads ;

(2) grants equal to half the expenditure for such objects on important marketing roads in district board areas ; and

(3) full grants for special repairs of trunk and important marketing roads.

401 III. *Grants for village communications.*—District boards and village panchayats are eligible for grants from Provincial revenues equal to half the expenditure incurred on the improvement or construction of village communications.

401 IV. *Grants from the Central Road Fund.*—Subject to the specific approval of each item by the Central Government, grants may be given by the Madras Government from their share of this Fund (which is credited on receipt to the deposit head 'Subventions from the Central Road Fund') for the following objects :—

(1) Construction of new roads and bridges of any sort ;

(2) reconstruction or substantial improvement of existing roads and bridges ;

(3) in special cases, maintenance of roads and bridges constructed, reconstructed or substantially improved from the Central Road Fund

Grants given for these objects are debited to this head, and corresponding amounts are credited at the same time to the head "XXXIX—Civil Works—Transfers from Central Road Fund" by debit to the deposit head.

401 V. *Water-supply and drainage schemes.*—Local bodies are ordinarily eligible for grants equal to half the capital outlay on protected water-supply and drainage schemes in their areas. If the works are executed by the local bodies themselves, the grants are debited to the head, "39. Public Health—Grants for Public Health purposes." If they are executed by the Public Works Department on their behalf, the grants are debited to the present head "50. Civil Works—Grants-in-aid."

Explanation of variations.

640. As the sanction of the Government of India for certain works proposed to be financed from the Central Road Fund was not received or was received later than was expected, there was short expenditure in 1936–1937 on works financed from the Central Road Fund. This practically accounts for the decrease in the preliminary accounts for 1936–1937. There are variations also in some other items, but their net effect is inconsiderable. 401

The budget estimate for 1937–1938 includes the usual provision for recurring grants for trunk and other roads. The provision for important marketing roads has been reduced owing to the bifurcation of more district boards and the appointment of engineers for them. Provision has also been made for non-recurring grants for all works in progress (roads and bridges and water-supply and drainage) on the basis of the anticipated expenditure in the year, for larger grants for repairing cyclone and flood damages, and for new works. The Government, however, decided that no provision need be made for special repairs to trunk and important marketing roads and for village communications.

A provision of Rs. 14·65 lakhs has been included for works in progress and new works to be financed from the Central Road Fund against Rs. 8·55 lakhs in the preliminary accounts for 1936–1937. The items are—

(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1936–1937. (3)	Provision in 1937–1938. (4)	Balance of grant to be disbursed in subsequent years. (5)
1 Construction of girder bridge over the Ponnai on the Madras-Bombay Trunk Road, North Arcot District	7·31	1·27	4·00	2·04
2 Special improvements to the Tiruvalam-Katpadi Road, North Arcot District ..	1·13	·30	·60	·23
3 Improvements to the Gudalur-Vayittiri-Calicut Trunk Road, Nilgiris District.	1·87	1·75	·12	
4 Construction of a bridge across the Bhavanasi on the Kurnool-Chittoor Trunk Road, Kurnool District	1·00	·63	·37	..
5 Special repairs to the Great Southern Trunk Road between Tirumangalam and Ramnad frontier, Madura District.	·61	·60	·01	..
6 Improvements to road No. A-4, section VIII—Mongom to Kuthilangadi, Malabar District	1·47	·50	·97	..
7 Converting the arched bridge of 10 vents into a girder bridge of 20 vents over the Sarada on the Great Northern Trunk Road, Vizagapatam District ..	2·14	1·28	·86	..
8 Diversion of the Great Northern Trunk Road, viz., Vizianagram-Nellimerla and Jagannadarajapuram	5·22	..	·50	4·72
9 Special repairs to the road from Kodaikanal road station to Karuvanath ..	2·13	1·95	·18	..
10 Reconstruction of four weak bridges and a culvert on the Mangalore-Mysore Trunk Road in the South Kanara District	1·71	1·19	·52	..
11 Construction of a bridge across the Sadam at mile 27/2 of the road from Punganur to Pulicherla in the Chittoor District	·26	·20	·06	..
12 Construction of a bridge over the Korapuzha river in Malabar District ..	3·65	..	1·00	2·65
13 Construction of a bridge over the Murat river in Malabar District	2·82	..	·75	2·07
14 Comprehensive improvements to the Madras-Calicut Trunk Road—First section from Calicut southwards ..	5·50	5·16	·34	..
15 Providing cement concreting roadway over the Babudu bridge in 622nd mile of Trunk Road	·04	·03	·01	.
16 Providing cement concreting roadway over the Nagavalli bridge in 542nd mile of Trunk Road	·10	·04	·06	..
17 Works to be selected from the programme	14·30	..	14·30	..
Deduct—Probable carry-over ..	..	..	— 10·00	+ 10·00
Total	51·26	14·90	14·65	21·71

Pages in the Detailed Budget Estimates of Demands.

In addition, a provision of 5·35 lakhs has been included under Demand XXIV—'50. Civil Works—Communications' for works to be executed by the Public Works Department—vide paragraph 627.

401 The budget estimate for 1937–1938 provides for grants to local bodies for the following water-supply and drainage schemes, which are entrusted to the Public Works Department for execution on their behalf :—

(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1936–1937. (3)	Provision in 1937–1938. (4)	Balance of grant to be disbursed in subsequent years. (5)
I. Works in progress.				
1 Nellore water-works improvements ..	·48	·32	·08	·08
2 Arkonam water-supply	·96	·56	·17	·23
3 Walajapet water-supply	·48	·06	..	·42
4 Virudunagar water-supply	3·63	·96	·65	2·02
5 Bezwada drainage	3·77	2·19	·65	·93
6 Bellary drainage	2·20	..	·57	1·63
7 Peddapuram water-supply	·48	·06	·42	..
8 Tiruvallur water-supply	·66	·02	·15	·49
9 Saidapet water-supply (supplemental scheme)	·52	·51	·01	..
Probable carry-over	..	..	—·67	·67
Total ..	13·18	4·68	2·03	6·47

402–103

Demand XXVII—Famine.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
54. Famine—				
Famine Relief—				
Salaries and Establishments	1·53	·10	·03	·10
Relief Works	13·05	·50	..	·50
Gratuitous Relief	·72	·10	..	·10
Miscellaneous	* ·42	·30	·18	·30
Total ..	15·72	1·00	·21	1·00
Transfers to Famine Relief Fund ..	..	..	17·00	·04
Grand Total ..	15·72	1·00	17·21	1·04

* Includes ·03 being expenditure in England on sterling overseas pay of an officer deputed for famine duty.

Expenditure.

641. The major head '54. Famine' is divided into two sub-major heads, namely :—

Famine Relief, and

Transfers to Famine Relief Fund.

Famine Relief.

642. 'Famine' for purposes of debit of expenditure to this head covers distress due to drought and other natural causes, such as floods, cyclones, fires, epidemics, earthquakes and similar calamities.

All expenditure incurred directly by the Government for the relief of distress, both during the period of observation and test and after the formal declaration of famine or scarcity, is debited to the appropriate minor heads in this section. Indirect expenditure, e.g., on an increase of the police force, medical aid, compensation to Government servants for dearness of provisions, etc., is debited to the appropriate service heads concerned and not to the head 'Famine Relief'.

643. *Salaries and establishments.*—The pay, allowances and contingent expenditure of Government servants employed on famine relief for whom substitutes are appointed for the performance of their regular work and of special establishments entertained for famine relief are debited to this minor head.

644. *Relief works.*—Expenditure on all works undertaken by the Government directly for famine relief, and controlled and managed under the conditions applicable to relief works as laid down in the Madras Famine Code, is debited to this minor head, whether or not the work is one which at some time or other would have been undertaken irrespective of the occurrence of famine. But if the work is a revenue-producing one, in respect of which a capital account is kept, the value of the work done, reckoned at the ordinary rates, is charged to the ordinary head of account and the excess only is debited to this head. Similarly, public works undertaken in consequence of the occurrence of famine, but not for the direct benefit of the people who are in distress, are treated as ordinary works and the cost is debited to the ordinary heads of account, except that any expenditure in excess of normal rates incurred in consequence of the employment, to afford relief, of unskilled and unprofitable labour is debited to this head.

645. *Gratuitous relief.*—Expenditure on gratuitous relief, i.e. relief given not as payment for work done but in kind or in money, at Government camps or other institutions, at the houses of the people and elsewhere is debited to this minor head.

646. *Miscellaneous.*—To this minor head is debited the expenditure on advances made in connexion with relief work subject to later adjustment, on measures taken for the protection of cattle during famine or scarcity, e.g. purchase and distribution of fodder or purchase and maintenance of cattle to prevent good breeds dying out, etc., on the payment of compensation to railway companies in respect of the difference between ordinary and concessional rates of freight on fodder transported to areas suffering from fodder famine or scarcity irrespective of the existence of general famine or scarcity and on grants distributed to sufferers from general or sporadic floods, cyclones, fire, epidemics, earthquakes, etc. All other expenditure on the relief of distress which is not debitable to any other specific minor head is also debited to this head.

Transfers to Famine Relief Fund.

647. The contributions to the Madras Famine Relief Fund from revenues prescribed in the Madras Famine Relief Fund Act are debited to this minor head—See paragraph 25.

EXPLANATION OF VARIATIONS.

Famine Relief.

648. The budget estimate for 1936–1937 included a provision of one lakh for relief expenditure that might be necessitated by unfavourable seasons or other calamities, but the greater part of this was not spent. The preliminary accounts for 1936–1937 include expenditure in connexion with the famine operations of 1935–1936 carried over to 1936–1937, compensation paid to railways on account of the transport of fodder at concessional rates to certain areas in the Coimbatore District where there was a scarcity of fodder, and grants for the relief of distress caused by sporadic floods and fires and by the cyclone in the Guntur District. One lakh is provided in the budget estimate for 1937–1938, as usual, for relief expenditure that may be necessitated by unfavourable seasons or other calamities. 403

Transfers to Famine Relief Fund.

649. In view of the repayment to the Government in advance of certain loans by Port Funds and of the low market quotations for Government securities in March 1937, a sum of 17 lakhs was transferred from revenues to the Famine Relief Fund for investment. 402

As the amount to the credit of the Fund on the 31st March 1937 fell short of the amount of 60 lakhs prescribed by the Madras Famine Relief Fund Act, 1936, the budget estimate for 1937–1938 provides the amount required to make up the shortage.

Pages in the Detailed Budget Estimates of Demands.

Demand XXVIII—Pensions.

Pages		Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
404-407	55. Superannuation allowances and pensions—				
	Superannuation and retired allowances.	65·22	65·45	67·04	70·75
	Compassionate allowances	·36	·34	·32	·34
	Gratuities	1·17	·77	·83	·89
	Donations to provident funds ..	·48	·46	·44	·40
	Covenanted Civil Service pensions—(Annuities).	·82	·68	·46	·56
	Charges in England	18·92	19·77	19·95	21·35
	Loss or gain by exchange	— ·10	..	— ·11	..
	Deduct—Pensionary charges transferred to commercial departments.	— 2·07	— 1·19	— 1·60	— 1·63
	Total ..	84·80	86·28	87·33	92·66
	55 A. Commutation of pensions financed from ordinary revenues—				
	Payments of commuted value of pensions.	9·65	10·12	12·81	.. (a)
	Deductions—Amount recovered from other Governments.	— 1·92	— 2·70	— 5·37	.. (a)
	Total ..	7·73	7·42	7·44	.. (a)
	Grand Total ..	92·53	93·70	94·77	92·66

(a) Shown under Demand XXXV—Commuted value of Pensions.

Expenditure.

55. Superannuation Allowances and Pensions.

650. *Superannuation and retired allowances.*—Under the rules governing the grant of pensions, pensions are awarded to officers who are entitled or compelled by rule to retire at a particular age, or who are permitted to retire after completing qualifying service for thirty years or such less time as may be prescribed for any special class of officers, or who, by bodily or mental infirmity, are permanently incapacitated for the public service, or who are discharged on the abolition of posts due to reduction of establishment and for whom other suitable employment under the Government cannot be found. Such pensions are debited to this head.

651. *Compassionate allowances.*—Allowances granted to officers removed for misconduct, insolvency or inefficiency, and to officers wounded and to the families of officers killed in the discharge of their duties, are debited to this head.

652. *Gratuities.*—Under this head are shown the gratuities paid to Government servants retiring prematurely and those payable in exceptional circumstances to the indigent families of deceased Government servants.

653. *Donations to provident funds.*—The contributions payable by the Government in respect of the provident fund accounts of non-pensionable employees of the Government or of local funds, such as Port and Marine funds, who are subscribers to the Contributory Provident Fund (Madras) are debited to this head. The contributions in respect of local fund employees are recovered from the funds and credited to 'XLIV. Receipts in aid of superannuation—Miscellaneous'.

654. *Covenanted Civil Service pensions (Annuities).*—The annuities paid in India to retired officers of the Indian Civil Service are debited to this head.

Pages in the Detailed Budget Estimates of Demands.

655. *Charges in England.*—All payments in England in respect of general pensions, annuities, compassionate allowances and gratuities, passage gratuities, pensions of military officers in respect of civil employment and Government contributions to the Indian Civil Service Family Pension Fund are debited to this head.

656. *Loss or gain by exchange.*—The transactions relating to the Provincial Government which take place in England are in sterling, but are represented in the budget and the accounts in India in terms of rupees converted at the statutory rate of £1 = Rs. 13-5-4 (i.e. 1*s.* 6*d.* per rupee). The real rupee equivalent of the sterling transactions in a calendar month is, however, calculated separately on the basis of the average of the daily Calcutta telegraphic transfer rates on London during the month. This equivalent will be less or more than the one at the statutory rate, according as the monthly average exchange rate is more or less than 1*s.* 6*d.* per rupee. The difference between the two equivalents is booked in the Indian accounts under the minor head ' Loss or gain by Exchange ' under all major heads of revenue and expenditure from revenue in respect of which sterling transactions occur. When the actual rupee equivalent is more than the statutory equivalent, the excess is booked as a gain if it relates to receipts and as a loss if it relates to expenditure. If it is less, the procedure is reversed.

The effect of exchange on sterling transactions relating to superannuation allowances and pensions is booked under this head.

657. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges relating to the Irrigation Department and to the establishments employed for the operation of the electric schemes are debited to the respective heads of account (viz., XVII. Irrigation—Working expenses, 19. Irrigation, 68. Irrigation, XL. Receipts from electric schemes—Working expenses and 79. Capital outlay on electric schemes) by a *per contra* credit to this head.

55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

658. *Payments of commuted value of pensions.*—Amounts paid (1) to pensioners in commutation of portions of their pensions in accordance with the rules, and (2) to the Central Government in commutation of the provincial share of the pensions of military officers, such as those belonging to the Indian Medical Service and the Indian Medical Department, and of the pensions of provincial officers who elect to draw their pensions in Central treasuries are debited to this head, if the Government decide to charge the expenditure against current revenues—*see* paragraph 726.

659. *Deductions—Amounts recovered from other Governments.*—This head takes credit for the recovery from the Central Government of the commuted value (1) of that Government's share of the pensions of the officers of the Madras Government who had served under both Governments, and (2) of pensions wholly debitable to that Government but drawn in the treasuries of this Province.

EXPLANATION OF VARIATIONS.

660. *Superannuation and retired allowances.*—The increase in the preliminary accounts for 1936–1937 is due mainly to the growth in the pension list being larger than budgeted for. The budget estimate for 1937–1938 allows for a further growth of the pension list. 405

661. *Donations to provident funds.*—The decrease is due to the employees of the Cochin Harbour ceasing to be members of the Madras Contributory Provident Fund owing to the declaration of Cochin as a major port. 405

662. *Covenanted Civil Service pensions—Annuities.*—The expenditure under this head varies with the number of retired officers of the Indian Civil Service drawing their annuities in India from time to time. 405

663. *Charges in England.*—The increase in the preliminary accounts for 1936–1937 and in the budget estimate for 1937–1938 is chiefly due to the growth in pensions paid in England. The budget estimate for 1937–1938 provides for the payment of contribution to the I.C.S. Family Pension Fund in respect of I.C.S. officers in the Madras cadre, owing to the coming into force of Part III of the Government of India Act, 1935. 406

664. *Loss or gain by exchange.*—As the average exchange rate in the year 1936–1937 was higher than the statutory rate (i.e. on the average more than 1*s.* 6*d.* was obtained per rupee) there was gain by exchange in that year, which was adjusted in the accounts in reduction of expenditure. As usual, no allowance has been made in the budget for loss or gain by exchange in 1937–1938. 406

665. *Payment of commuted value of pensions.*—The increase in the preliminary accounts for 1936–1937 is due to an increase in the number of applications for commutation, and to increase in the rates of commutation sanctioned by the Government of India. As explained in paragraph 727, the Government have decided as a temporary measure to meet the expenditure on commutation of pensions from borrowings in 1937–1938. 407

Pages in the Detailed Budget Estimates of Demands.

407 666. *Deductions—Amounts recovered from other Governments.*—The increase in the preliminary accounts for 1936–1937 is chiefly due to the recovery of the capitalized value of the Central Government's (including Defence Department) share of temporary increases on inferior pensions (since made permanent) paid in provincial treasuries. The recoveries under this head are fluctuating.

Demand XXIX—Stationery and Printing.

408–419

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
56. Stationery and Printing—				
Stationery—				
Stationery office	·73	·75	·72	·75
Purchase of stationery stores ..	5·18	3·75	4·74	4·60
Stationery supplied from Central Stores..	..	..	..	·02
Deduct—Value of stationery supplied to commercial and other paying departments ..	— ·01	— ·01	..	— ·01
Charges in England	·49	·47	·56	·52
Total ..	6·39	4·96	6·02	5·88
Printing—				
Government Presses	11·20	11·00	11·14	10·55
Printing at private presses	·82	1·70	2·14	·77
Deduct—Cost of printing work done for commercial and other paying departments ..	..	— ·12	— ·17	— ·15
Charges in England	·32	·43	·28	·35
Total ..	12·34	13·01	13·39	11·52
Grand Total ..	18·73	17·97	19·41	17·40

Expenditure.

STATIONERY.

667. The expenditure shown in this section is that incurred by the Stationery Department on stationery, typewriters and other articles for distribution to departments of the Government of Madras and sale to departments of the Central Government, local bodies and others.

668. *Stationery office.*—As explained in paragraph 301 three-quarters of the cost of the combined establishment for the Stamp and Stationery offices is debited to this head.

669. *Purchase of stationery stores.*—Under this minor head is shown the expenditure on the purchase of stationery stores, typewriters and other articles in India, and the customs duty on imported stores.

670. *Stationery supplied from Central Stores.*—The cost of cheque books and remittance transfer receipts obtained from the Central Stamp Stores, Nasik, is debited to this minor head.

671. *Deduct—Value of stationery supplied to commercial and other paying departments.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to commercial and other paying departments, namely, the Irrigation and Electricity Departments, are shown as reduction of expenditure under this head.

672. *Charges in England.*—The expenditure incurred in England on the leave and other allowances of the Assistant Superintendent of Stationery, Madras, and on the purchase of paper and other stationery articles is debited to this head.

PRINTING.

673. *Government Presses.*—Under this minor head is shown the expenditure connected with the Government Press at Mint Buildings with its High Court section and the Mount Road, Penitentiary and Ootacamund branches, the annual provision for the depreciation of the plant and machinery at the Government Presses and for renewals and replacement

from the Government Press Depreciation Reserve Fund, the cost of stores required for the Government Presses purchased in India, the expenditure on the carriage of gazettes and forms, the cost of blocks and maps, and other charges, such as the expenditure on additions to plant and machinery and customs duty paid on imported stores and machinery for the presses.

674. *Printing at private presses.*—On account of pressure of work at the Government Presses or for other reasons, Government printing work is at times entrusted to private presses by or on the advice of the Superintendent, Government Press. Such work relates mostly to the Judicial, Police and Public Health Departments and electoral rolls of the Legislature and of local bodies.

675. *Deduct—Cost of printing work done for commercial and other paying departments.*—The recovery of the cost of printing work done in the Government Press for commercial and other paying departments, namely, the Irrigation and Electricity Departments, is shown as reduction of expenditure under this head.

676. *Charges in England.*—The expenditure incurred in England on leave and sterling overseas pay of the officers employed in the Government Presses and on stores and machinery is debited to this head.

EXPLANATION OF VARIATIONS.

STATIONERY.

677. *Purchase of stationery stores.*—The total expenditure on purchase of stationery stores both in India and England is as follows :— 408

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Stores purchased in India including customs duty on imported stores ..	5·18	3·75	4·74	4·60
Stores purchased in England included in the minor head ' Charges in England' ..	·41	·44	·54	·49
Total ..	**5·59**	**4·19**	**5·28**	**5·09**

As the stock of paper and other articles of stationery was replenished in 1935–1936, partly to meet the demand on account of elections, a smaller provision was made in the budget estimate for 1936–1937. This was found insufficient and large purchases had to be made in the course of the year. The budget estimate for 1937–1938 provides for replenishing the depleted stock and for normal purchases.

678. *Stationery supplied from Central Stores.*—The budget estimate for 1937–1938 provides for the adjustment of the cost of cheque books and remittance transfer receipts expected to be obtained in that year from the Central Stamp Stores, Nasik, as the expenditure has to be borne by the Provincial Government from the 1st April 1937. 408

679. *Charges in England.*—The increase in the preliminary accounts for 1936–1937 is due to larger indents for stationery from England. 411

PRINTING.

680. *Government Presses.*—The increase in the preliminary accounts for 1936–1937 is mainly due to larger expenditure than was provided for on printing work connected with elections under the new constitution, partly counterbalanced by smaller expenditure under provision for depreciation. The budget estimate for 1937–1938 excludes the special provision included in the estimates for 1936–1937 for expenses in connexion with the elections to the Provincial Legislature. 413-419

681. *Printing at private presses.*—The increase in the preliminary accounts for 1936–1937 is due to larger expenditure than was provided for on printing work connected with the general elections, which is partly offset by smaller expenditure on the printing of electoral rolls of local bodies, as the number of such bodies for which elections were held in 1936–1937 was smaller than that allowed for. The budget estimate for 1937–1938 excludes the special provision included in the estimates for 1936–1937 for expenses in connexion with the general elections. 410

682. *Charges in England.*—The decrease in the preliminary accounts for 1936–1937 is due to smaller expenditure under leave salary, as the Superintendent went on leave only late in the year, and smaller expenditure on stores due to a decrease in the indents. The budget estimate for 1937–1938 provides for a larger amount for the leave salary of the Superintendent, but a smaller amount for stores based on the estimated requirements inclusive of certain new machinery for the Central Press, Mint Buildings. 411

Pages in the Detailed Budget Estimates of Demands.

Depreciation Reserve Fund—Government Presses.

	Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
Opening balance	9·13	8·96	10·46	11·58
Add—Receipts	1·65	1·89	1·72	1·65
Total ..	**10·78**	**10 85**	**12·18**	**13·23**
Deduct—Outgoings ..	·32	2·67	·60	·60
Closing balance	**10·46**	**8·18**	**11·58**	**12·63**

683. The Government Press is a common service department and is therefore precluded from charging departments other than those classified as commercial or quasi-commercial (Kerala Soap Institute, Industrial Engineering Workshops, Cinchona Plantations and the Irrigation and Electricity Departments) for services rendered to them. A commercial system of costing accounts is maintained for the Government Press. No interest is, however, charged on the capital outlay on Government Presses, as is done in respect of the capital outlay in commercial and quasi-commercial departments.

A Depreciation Reserve Fund has been constituted for the Government Press in respect of plant and machinery.

The receipts of the Depreciation Reserve Fund are the sale-proceeds of unserviceable plant and machinery and the annual provision for depreciation of existing plant and machinery at prescribed rates made from current revenues and debited to the head ' 56. Stationery and Printing—Government Presses—Other Expenditure.' The cost of renewals and replacements is debited to the same head, but the debit is cancelled by a *per contra* credit by transfer of an equal amount from the Depreciation Reserve Fund.

The balance in the Fund is regarded as deposited with the Government and the transactions relating to it are included in the deposit section of the Provincial accounts.

Explanation of Variations.

684. The large variations in the preliminary accounts for 1936–1937 under receipts and outgoings as compared with the budget estimate for the year are mainly due to the expenditure on remodelling the Mint Buildings not being financed by temporary diversion of the balance to the credit of the Government Press Depreciation Reserve Fund—*vide* paragraph 235.

The further decrease under receipts in the budget estimate for 1937–1938 is due to the absence of the special repayment to the Fund made in 1936–1937 in respect of the expenditure incurred in previous years on the Government Press remodelling by diversion from the Fund—*vide* paragraph 238.

Demand XXX—Miscellaneous.

420–423

	Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
57. Miscellaneous—				
Allowances to terrorist and other State prisoners	·02	·01	·02	·13
Donations for charitable purposes ..	·87	1·00	·88	·93
Charges on account of European vagrants ..	·01	·01	·01	·01
Special commissions of enquiry	.. (a)	..	..	..
Rewards for the destruction of wild animals.	·05	·03	·03	·04
Irrecoverable temporary loans and advances written off	·25	·21	·17	·23
Rents, rates and taxes	·21	·21	·21	·21
Contributions	2·61	2·44	2·27	2·92
Miscellaneous compensations	·01	·02	·02	·03
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	.. (a)	.. (a)	.. (a)	.. (a)
Miscellaneous and unforeseen charges ..	·49	·02	.. (a)	·06
Charges in England	.. (a)	.. (a)	.. (a)	.. (a)
Total ..	**4·52**	**3·95**	**3·61**	**4·56**

(a) Below Rs. 500.

Expenditure.

685. The major head ' 57. Miscellaneous ' is intended to record expenditure which it is not found possible to bring into account under any of the descriptive major heads.

686. *Allowances to terrorist and other State prisoners.*—Allowances to Moplah prisoners and to State prisoners detained under Regulation II of 1819, including maintenance allowances, if any, after release from detention, and charges on account of Bengal State prisoners confined in the Madras Presidency are debited to this head. The expenditure on account of the Bengal State prisoners is recovered and credited to the head 'XLVI. Miscellaneous.'

687. *Donations for charitable purposes.*—Certain fixed payments of long standing to private individuals for charitable purposes, miscellaneous expenditure such as that on repatriation of undesirables, burial charges of paupers and grants (usually of a fixed amount) to the undermentioned public and charitable institutions and the like are debited to this minor head :—

Monegar Choultry in Madras and certain choultries in Anantapur, North and South Arcot and the Nilgiris, the Civil Orphans Asylum and the Society for the Protection of Children in Madras, the Friend-in-need Society in Madras and Ootacamund, the Muhammadan Gosha Women's Aid Society, the Triplicane langarkhana and other langarkhanas for Muhammadans in Arcot, Kurnool, Nellore and Vellore, the Salvation Army's Rescue Home for Women in Madras and the Madras Vigilance Association.

688. *Charges on account of European vagrants.*—The expenditure on the maintenance of European vagrants who may be sent from this Province to the Workhouse at Bombay and on the repatriation of other vagrants is debited to this head.

689. *Special commissions of enquiry.*—Charges relating to commissions and committees which, owing to their importance or for any other reason, cannot conveniently be adjusted under any departmental major head are debited to this head.

690. *Rewards for the destruction of wild animals.*—This head is debited with expenditure on the grant of rewards for the destruction of wild animals and reptiles which menace human life, cattle or crops.

691. *Irrecoverable temporary loans and advances written off.*—When a loan or advance has to be written off as irrecoverable, the loss has to be made good to the advance head from revenues. The expenditure so incurred is debited to this head by *per contra* credit to the advance head.

692. *Rents, rates and taxes.*—Rates and taxes on office buildings jointly occupied by several offices, which it is not possible to distribute among each, are debited to this head.

693. *Contributions.*—Under this minor head is shown the expenditure on payments to compensate the loss, if any, incurred on account of posts and telegraphs offices and railway lines opened for the administrative convenience of the Madras Government; contributions in aid of the general balances of impecunious local bodies; and all other special contributions, if any, which cannot be debited to any other head of account. The posts and telegraphs offices concerned and the maximum amount of guarantee in respect of each are :—

District.	Place.	Maximum annual guarantee.
		RS.
Anantapur	Kambadur	243
Cuddapah	Badvel	1,247
Do.	Sidhavattam	1,247
Godavari, East	Rampachodavaram	257
Do. West	Chintalapudi	613
Kurnool	Atmakur	1,191
Do.	Allagadda	1,285
Do.	Erragundapalem	210
Do.	Koilkuntla	412
Do.	Peddadornel	38
Nilgiris	Glenmorgan	2,242
Ramnad	Tiruvadanai	328
Salem	Mettur Dam	1,179
South Arcot	Gingee	852
Trichinopoly	Musiri	1,541
Vizagapatam	Chintapalle	5,257
	Total ..	18,142

The amount to be paid in any year will depend on the actual loss incurred by the office concerned. The payment on account of all these offices except those at Glenmorgan and Mettur Dam is debited to this head. The payment, if any, on account of these two is debited to the working expenses of the Pykara and Mettur Electric Schemes and the Cauvery-Mettur Project.

Pages in the Detailed Budget Estimates of Demands.

The railway lines guaranteed against loss are—

District.	Line.	Maximum guarantee.
Malabar ..	Shoranur-Nilambur Railway ..	Actual loss in each year subject to a maximum of 1·39 lakhs per annum.
Salem ..	Salem-Mettur Dam Railway ..	Actual loss in each year after deducting unadjusted gain, if any, in previous years.

423 The only fixed contribution to a local body at present is a sum of ·87 lakh per annum given to the Nilgiris District Board.

694. *Miscellaneous compensations.*—This head provides for certain small fixed payments of long standing, mainly to local bodies for the maintenance of chatrams, etc

695. *Miscellaneous charges for the treatment of patients at the Pasteur Institute.*—The travelling and maintenance charges of indigent persons bitten by rabid animals who proceed to the Pasteur Institute, Coonoor, for treatment, are debited to this head.

696. *Miscellaneous and unforeseen charges.*—This head records charges which cannot be booked under any other head of account, e.g. expenditure on account of the visits of high personages, compensations to Government servants for loss of property incurred in the discharge of their duties, rewards for information relating to lost or stolen properties of Government or escheats and rewards for saving life, maintenance charges of abandoned children, expenditure on demarcation of boundaries adjoining other provinces or States, etc.

697. *Charges in England.*—Miscellaneous charges connected with the supply of stores to the Madras Government or of books and publications are debited to this head.

EXPLANATION OF VARIATIONS.

423 698. *Allowances to terrorist and other State prisoners.*—The budget estimate for 1937–1938 includes provision for expenditure in respect of Bengal State prisoners confined in the jails of the Madras Presidency, which will be recovered, and which prior to the 1st April 1937 did not pass through the Provincial accounts at all.

423 699. *Donations for charitable purposes.*—The decrease in the preliminary accounts for 1936–1937 is mainly due to the smaller grant earned by the Madras Society for the Protection of Children and the non-drawal of compensations by certain private individuals.

The budget estimate for 1937–1938 provides for larger grants to the Madras Vigilance Association towards the cost of running a rescue home and the training of a woman worker.

421 700. *Contributions.*—The decrease in the preliminary accounts for 1936–1937 is due to the actual amounts paid under guarantees for posts and telegraphs offices being less than the maxima provided in the budget. The budget for 1937–1938 includes ·50 lakh for payment of the guarantee on account of the Salem-Mettur Dam Railway, as the unadjusted gain in previous years is expected to be adjusted towards the loss incurred in 1935–1936.

Demand XXXI—Capital Outlay on Irrigation.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
424–426 68. Construction of Irrigation, Navigation Embankment and Drainage Works.				
Irrigation Works—Productive—				
Works	20·72	16·69	14·58	8·19
Establishment	3·25	2·10	1·50	·61
Tools and Plant	·01	·01	·01	..
Suspense	— 2·21	— 1·02	— ·22	— ·30
Deduct—Recoveries on capital account.	— 6·60	— ·52	— 1·47	— 1·00
Charges in England	·23	..	·15	..
Total—Productive ..	**15·40**	**17·26**	**14·55**	**7·50**
Irrigation Works—Unproductive—				
Works	10·81	14·45	16·06	12·97
Establishment	2·29	3·60	3·69	3·54
Tools and Plant	·09	·01	·02	·01
Total—Unproductive ..	**13·19**	**18·06**	**19·77**	**16·52**
Total ..	**28·59**	**35·32**	**34·32**	**24·02**

Expenditure.

701. Projects for irrigation, navigation, embankment and drainage for which capital and revenue accounts are kept are of two classes—

(1) Productive; and
(2) Unproductive.

Pages in the Detailed Budget Estimates of Demands.

Productive public works are works of a remunerative character undertaken for the improvement of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the capital and the cost of working and maintenance. The outlay is sometimes met from ordinary revenues or from the Famine Relief Fund—See paragraph 324.

Unproductive public works include those which, although not directly remunerative are calculated to guard against expenditure which would otherwise probably be incurred in the future on relief of the population, and those which are undertaken for the general improvement of the country, or for general administrative purposes. The expenditure on the accelerated special programme of improvements to minor irrigation works is debited to this head with the sanction of the Secretary of State.

702. The cost of the special establishment for the execution of irrigation projects such as the Cauvery-Mettur Project and big schemes like the Kistna East Bank Canal and Peddalanka channel schemes, and the pensionary charges in respect of such special establishments are shown under the minor head 'Establishment.'

703. The cost of special tools and plant purchased for the use of irrigation projects is shown under the minor head 'Tools and plant.'

704. The minor head 'Suspense' is reserved for the temporary recording of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally until a later date, either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials pending their final disposal. Expenditure on stock and other suspense accounts is sanctioned on the understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. The charges under a suspense account are taken in enhancement of the charges under the major head and the recoveries are taken in reduction of the charges. The figures against this minor head show the net effect of all transactions.

705. The receipts and recoveries on capital account, in so far as they represent recoveries of expenditure previously debited to the capital major head are shown under the minor head 'Deduct—Recoveries on Capital account.'

EXPLANATION OF VARIATIONS.

706. *Irrigation Works—Productive—Works.*—The decrease in the preliminary accounts for 1936-1937 is the result mainly of smaller outlay than was anticipated on certain works in the Godavari and Kistna Deltas, due to delay in land acquisition, the cyclone or other similar causes, and of larger credits realized by the sale of special tools and plant purchased for the Cauvery-Mettur Project. The budget estimate for 1937-1938 includes provision for works in progress and takes credit for sale of special tools and plant and of the old shutters of the Godavari anicut. It also provides for the extension of the Uyyakondan Channel in the Trichinopoly and Tanjore Districts. 424

707. *Establishment.*—The decrease in the preliminary accounts for 1936-1937 is due mainly to the fact that the provision for supervision charges in respect of the Cauvery-Mettur Project is now found to be unnecessary, as the execution of the works is supervised by the regular establishment. The budget estimate for 1937-1938 includes provision for the Kistna Special Division only to the end of June 1937, and for leave salaries debitable to the Cauvery-Mettur Project. 425

708. *Suspense and Recoveries on Capital account.*—These items are of a fluctuating character. 425

709. *Charges in England.*—The preliminary accounts figure for 1936-1937 represents leave salaries paid in England and debitable to the Cauvery-Mettur Project. 425

710. *Irrigation works—Unproductive.*—The estimates relating to works, establishment and tools and plant provide for expenditure on the special accelerated programme of improvements to minor irrigation works. The scheme is expected to be wound up in 1937-1938. 426

Pages in the Detailed Budget Estimates of Demands.

Demand XXXII—Capital Outlay on Industrial Development.

Pages		Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
427	72. Capital Outlay on Industrial Development—				
	Cinchona	·33	·09	·09	·17
	Deduct—Receipts and recoveries on capital account—Cinchona ..	— ·13	— ·25	— ·25	— 1·50
	Total ..	·20	— ·16	— ·16	— 1·33

Plus Rs. 100 (token demand)

Expenditure.

711. The industrial undertakings for which commercial accounts are maintained are :—

(1) The Kerala Soap Institute, Calicut ;
(2) The Industrial Engineering Workshops, Madras ; and
(3) The Government Cinchona Plantations.

As the amount of new capital invested in the Soap Institute and the Engineering Workshops annually is small, it is either financed from current revenues and debited to the head '43. Industries' (Demand XXI) or from the amounts at the credit of the respective depreciation reserves for renewals and replacements. A similar procedure is followed in regard to the Cinchona Plantations at Naduvattam and Dodabetta in the Nilgiris district. The Anamalais Cinchona Plantations are, however, still in the course of development and the amount of new capital outlay invested on them is therefore considerable. The procedure followed in respect of the new capital outlay on the Anamalais plantations is as follows :—

All expenditure on the plantations is debited initially to the head '43 b. Industries—D. Anamalais plantations', and that portion of it which represents capital expenditure, e.g. expenditure on extending the planted area, is deducted from the total expenditure and debited to the present capital head, '72. Capital outlay on Industrial Development'.

The bark harvested from all the plantations both on the Nilgiris and on the Anamalais is valued and debited to the head '43 b. Industries—B. Quinine Factory—Purchase of Cinchona bark and quinine', but the value of the bark harvested from the Anamalais plantations is adjusted in reduction of the capital outlay on the plantations previously debited to the capital head.

The new capital debit to the Anamalais plantations is at present usually smaller than the credit allowed for bark harvested from them and consequently the net result of transactions under the capital head is usually a *minus* debit. As the expenditure on capital outlay is subject to the vote of the Legislative Assembly, a demand for the grant of a token sum of Rs. 100 for this purpose has, however, to be moved.

EXPLANATION OF VARIATIONS.

427 712. The budget estimate for 1937–1938 provides for the extension of the Anamalais plantations and for the harvesting of more blocks as a result of the low stock of quinine in the Quinine Factory.

Demand XXXIII—Capital Outlay on Electric Schemes.

Pages		Accounts, 1935-1936.	Budget estimate, 1936-1937.	Preliminary accounts, 1936-1937.	Budget estimate, 1937-1938.
428-438	79. Capital outlay on electric schemes—				
	Pykara hydro-electric project	13·68	35·59	20·76	71·67
	Mettur hydro-electric project	27·44	66·58	47·61	26·26
	Dindigul, Virudunagar and Palni electric supply schemes	·11	·06	·01	— 3·44
	Theni, Periyakulam and Bodinayakanur electric supply schemes	1·48	·20	·07	·02
	Vizagapatam thermal station	..	11·90	·23	16·93
	Bezwada thermal station	..	..	·24	13·88
	Lump deduction for probable savings ..	..	— 7·40	..	— 6·41
	Total ..	42·71	106·93	68·92	118·91

Expenditure.

713. The expenditure of a capital nature on hydro-electric and thermo-electric schemes during the construction period and the subsequent expansion is debited to this major head. Expenditure on ordinary extensions and improvements, which are not of the

Pages in the Detailed Budget Estimates of Demands.

nature of expansion but are intended to improve the service, is debited to the head 'XL. Receipts from electric schemes—Working expenses,' included in 'Demand XIV. Electricity' (*vide* paragraphs 466 and 470).

Separate accounts of capital outlay are maintained for each major scheme. They show the expenditure under the minor heads 'Works,' 'Establishment,' 'Tools and plant,' 'Suspense' and 'Receipts and recoveries on capital account.' Under the head 'Works' is shown all expenditure on the work (except what comes under 'Establishment' and 'Tools and plant') including the cost of materials and labour. The cost of the establishments employed for the execution of the scheme including the cost of supervision is shown under the minor head 'Establishment,' while the cost of special tools and plant and other similar materials is shown under the head 'Tools and plant.' All receipts realized from the project during the construction period, i.e. before operation accounts are opened, are credited under the head 'Receipts and recoveries on capital account' and taken in reduction of the capital expenditure.

EXPLANATION OF VARIATIONS.

714. *Pykara hydro-electric project.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to smaller expenditure on the scheme for the supply of electric power to Madura owing to the delivery of materials only in 1937–1938, as they were ordered late in 1936–1937. The decrease is partly offset by expenditure on the provision of additional generating machinery at Pykara to cope with the growing demand for power and on the supply of electric power to Trichengode and Edapadi and to larger expenditure than was allowed for on the Mukurti Dam owing to acceleration of the construction programme. 428–430

The budget estimate for 1937–1938 provides for the following items :—

Works in Progress.		
Replacement of oil circuit-breakers at Pykara and Coimbatore ..	1·11	
Additional transformer unit at Coimbatore sub-station	·81	
Additional generating machinery at Pykara	23·20	
Extension lines for distribution of power in the Pykara system ..	2·17	
Lump-sum provision for the supply of power to intending consumers ..	5·50	
Supply of electric power to Madura	23·34	
Mukurti Dam	4·25	
Supply of power to Virudunagar and Rajapalayam	9·11	
Other miscellaneous items	1·00	
		70·49
New works.		
Supply of electric power to Kovilpatti	·92	
Final changeover of the Pykara-Coimbatore section to 110 K.V. operation	·26	
		1·18
Total ..		71·67

715. *Mettur hydro-electric project.*—The decrease in the preliminary accounts for 1936–1937 is due to slow progress with some items of work and economy in erection expenses. The budget estimate for 1937–1938 provides for the following items of work :— 430–432

Mettur main scheme	21·67
Extension of supply to Ranipet, Kaveripakkam and Conjeeveram ..	3·35
Extension of supply to Arkonam	1·22
Other miscellaneous items	·02
Total ..	26·26

716. *Dindigul, Virudunagar and Palni electric supply schemes.*—The thermal stations at these places are to be closed and the areas hitherto served by them incorporated in the Pykara hydro-electric system. The budget estimate for 1937–1938 takes credit for the adjustment of the value of certain items of plant, which will be transferred to the Madura extension and Virudunagar and Rajapalayam extension estimates. 433

Pages in the Detailed Budget Estimates of Demands.

434 717. *Theni, Periyakulam and Bodinayakkanur electric supply schemes.*—The preliminary accounts figure for 1936–1937 represents the payment of final bills relating to the scheme. The budget estimate for 1937–1938 provides for service connexions and for extension works.

434–435 718. *Vizagapatam thermal station.*—The large decrease in the preliminary accounts for 1936–1937 is due to the delay in the issue of specifications for the plant and equipment, as the scheme could not be sanctioned as early in the year as was expected. The budget estimate for 1937–1938 provides for the expenditure anticipated on the scheme and for the extension of supply of power tò Bobbili.

435–436 719. *Bezwada thermal station.*—The scheme for the establishment of the thermal station at Bezwada was sanctioned only in 1936–1937 and hence there was no provision for it in the budget estimate of that year. The total cost of the scheme is estimated at 17·35 lakhs initially and 25 lakhs within a period of ten years.

432 and 436 720. *Lump deduction for probable savings.*—This is explained in paragraph 762.

721. A note by the Chief Engineer for Electricity on the progress made on the Pykara and other electric schemes during 1936–1937 and on the work which the Department proposes to execute in 1937–1938 is printed below.

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON THE PYKARA AND OTHER ELECTRIC SCHEMES.

1936–1937.

Important items of progress during 1936–1937 were—

(1) The rapid growth of load on the Pykara System made it necessary to extend the generating plant. A scheme for the installation of a third penstock line and two additional generating sets at a cost of Rs. 45 lakhs was sanctioned and preliminary work was begun.

(2) Construction of the Mettur Hydro-electric Scheme made fair headway. It is hoped that this work will be completed by December 1937 except for certain transmission lines and sub-stations.

(3) The Government sanctioned two thermal electric schemes at Vizagapatam and Bezwada to serve the Andhra districts, involving an initial outlay of Rs. 18·70 lakhs and Rs. 17·35 lakhs respectively. Contracts were placed for the power plant and transmission lines and the extension of the power-house at Vizagapatam was begun.

(4) There was considerable progress with the arrangements for making Pykara power available in the Madura and Ramnad districts. The Government sanctioned the extension from Coimbatore to Madura at a cost of Rs. 33·50 lakhs and the construction work was begun. They also sanctioned the further extension to Virudunagar and Rajapalayam, which will cost Rs. 10·45 lakhs and the preliminary work was undertaken.

The progress made is described in more detail below :—

Pykara system.—This was the fourth year of operation. The usual standard of service was maintained. The growth of demand and revenue was very satisfactory, as the following statement shows :—

	Units generated.		Gross revenue.	
	Project estimate.	Actuals.	Project estimate.	Actuals.
	LAKHS OF UNITS.	LAKHS OF UNITS.	LAKHS.	LAKHS.
			RS.	RS.
1933–1934	69	109	3·4	3·8
1934–1935	101	300	4·7	10·0
1935–1936	145	503	6·6	16·2
1936–1937	174	750	7·9	* 23·4

* Preliminary actuals.

The project estimate for energy to be generated in the tenth year of operation was 370 lakhs of units and for revenue it was Rs. 16·1 lakhs. Thus in the fourth year of its operation the Pykara system has produced over double the amount of energy that was forecast for the tenth year and has earned 40 per cent more revenue than was forecast for the tenth year.

Pykara additional plant.—The rate of growth of demand was such that it was felt that two additional generating sets would be necessary and should be in operation before the end of 1938. A scheme costing Rs. 45 lakhs for a third penstock line and two 12,500 K.V.A. generating units was therefore sanctioned in August 1936 and preliminary work was commenced immediately. Contracts for the penstock line and generating plant were placed early in April 1937.

Mukurti Dam.—Construction work on the dam was in progress throughout the year and the first stage providing a storage of 500 m.c.ft. was practically completed. The second stage for the eventual storage of 1,400 m.c. ft. to fit in with the additional generating capacity at Pykara is expected to be completed before the end of 1937–1938.

Extension of Pykara power to Madura and Rajapalaiyam.—The scheme for a line from Coimbatore to Madura *via* Udamalpet and Sembatti costing Rs. 33·5 lakhs was sanctioned in April 1936 and work is proceeding. Supply to Madura is expected to be given in December 1937. A further extension from Madura to Virudunagar and Rajapalaiyam to cater for the demand in that area, including a textile mill, at a cost of Rs. 10·45 lakhs was sanctioned in September 1936. Construction is in progress and will be completed early in 1938.

Mettur hydro-electric scheme.—Fair progress was made on the power-house in spite of some delay in the delivery of machinery.

The power-house building was practically complete and the erection of turbines and generators was in progress at the end of 1936–1937.

The transformer yard was completed and switchgear and control equipment was under erection.

Work on transmission lines proceeded satisfactorily and the complete system is expected to be ready in good time before the power-house plant.

In view of prospective loads coming earlier than anticipated, extension of Mettur power to Tiruvannamalai, Villupuram and Conjeeveram involving a total outlay of about Rs. 19 lakhs was sanctioned and preliminary work was started.

Vizagapatam thermal scheme.—This scheme with a steam generating station at Vizagapatam and transmission system covering Anakapalle, Chittivalsa, Vizianagram, Garbam and Bobbili was sanctioned in July 1936. The estimate for Rs. 18·7 lakhs includes provision for acquiring the power-house of the harbour authorities and extending it to accommodate two new generating sets. Work was begun on the foundations for the building extensions and contracts were placed for the power-plant and transmission system.

Bezwada thermal scheme.—A similar scheme with a power-house at Bezwada and providing for supply to Gudivada, Masulipatam and Ellore and eventually to Guntur and Tenali was sanctioned in September 1936 for an initial outlay of Rs. 17·35 lakhs.

Contracts for the power-plant and transmission system have been awarded and the construction of the power house will begin shortly.

General.—The thermal stations at Virudunagar, Dindigul, Palni and Theni continued to operate fairly well, though the improvement in load and revenue was not as much as was expected, particularly at Palni and Theni.

Field investigations on new hydro-electric schemes were in progress at Lammasinghi in the Vizagapatam district and near Papanasam in the Tinnevelly district. Reports on the schemes are expected to be ready before the end of 1937.

The possibilities of irrigation by power pumping from borewells in the Ceded Districts were studied and an area near Cuddapah was selected as suitable for experimental boring.

Rural electrification was given continued attention in the Coimbatore District with the result that over 450 pumping sets aggregating about 3,000 H.P. are now in use.

The total outlay on capital construction works undertaken by the Department during the year 1936–1937 was about Rs. 69 lakhs.

PROGRAMME OF WORK FOR 1937–1938.

Pykara system—(a) Additional plant.—Penstock grading will be completed and the erection of pipes begun. The generating plant will be delivered and the building extension completed.

(b) Madura and Rajapalayam Extension.—This extension will be completed and supply made available to Madura given by about December 1937. Virudunagar and Rajapalayam should receive power about three months later. The thermal stations at Virudunagar, Dindigul and Palni will be closed on receipt of Pykara power.

Mukurti Dam.—The second and final stage will be completed by the end of 1937. The completion report will be prepared by March 1938.

Mettur System.—It is hoped that the system will begin regular operation in October 1937.

The Villupuram line will be completed and supply switched on by February 1938.

The Conjeeveram line will be in service by about April 1938.

Vizagapatam and Bezwada schemes.—Construction will be in full swing during the whole of the year. It is hoped that power will be supplied from Vizagapatam by April 1938 and from Bezwada in May or June 1938.

New schemes.—The Papanasam hydro-electric scheme report will be ready before the end of 1937 and, if the scheme is sanctioned, work may commence in January 1938.

The Lammasinghi report will be available at about the same time, but no immediate decision on this scheme is necessary.

Extension schemes for taking Pykara power from Virudunagar to Koilpatti and Mettur power from Kaveripakkam to Arkonam, will be proceeded with, if sanctioned.

A portion of the 110 K.V. changeover work in the Pykara-Coimbatore section will be undertaken and the complete changeover is expected to be effected by March 1939.

The following thermal electric schemes are being studied and it is hoped that reports will be submitted during the year :—

Guntakal.
Nandyal.
Cocanada.
Palacole.

It is estimated that the total capital expenditure during 1937–1938 will be about Rs. 119 lakhs.

Demand XXXIV—Capital Outlay on Civil Works.

Pages		Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
439	81. Civil Works not charged to Revenue— Original Works—				
	Buildings	4·27	18·08	8·97	16·73
	Lump sum deduction for probable savings.	..	— 1·35	..	— 1·67
	Total ..	4·27	16·73	8·97	15·06

722. An individual work, a group of works which are inter-dependent or a comprehensive programme of works relating to a single object or necessitated by a single cause may be treated as "one scheme" and debited to this capital head, if the total estimated cost is so large that it cannot reasonably be financed from current revenues. The cost of a scheme is not debited to this head unless it is more than 5 lakhs. This Demand includes the works outlay on such schemes. The establishment and tools and plant charges which are debited to this head after the close of the year are included in "Demand XXV. Civil Works—Establishment and Tools and Plant," as explained in paragraph 631.

723. The schemes of which the cost is being debited to this capital head at present are—

(1) The construction of quarters for gazetted officers in Adyar.
(2) Works necessitated by the Reforms, such as the adaptation of the Senate House for accommodating the Legislative Assembly, the Parliament House and works in the Government Houses at Madras and Guindy.
(3) Comprehensive housing scheme for the Police.
(4) Remodelling the General Hospital and the construction of an administrative block for the General Hospital and Medical College, Madras.
(5) The Madura Hospital.
(6) The Cocanada Hospital.

439 724. *Lump sum deduction for probable savings.*—This is explained in paragraph 762.

EXPLANATION OF VARIATIONS.

725. The decrease in the preliminary accounts for 1936–1937 is due mainly to the slow progress on almost all works and partly to the postponement or abandonment of some of the police housing schemes.

The budget estimate for 1937–1938 anticipates better progress on all the works under execution at present. No provision has been made for new works.

Demand XXXV—Commuted Value of Pensions.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.	
83. Payments of Commuted Value of Pensions—					440
Payments of commuted value of pensions	(a)	(a)	(a)	12·93	
Deductions—Amount recovered from other Governments ..	(a)	(a)	(a)	— 2·60	
Total ..	(a)	(a)	(a)	10·33	

(a) shown under Demand XXVIII—Pensions.

726. All payments on account of commutation of pensions, whether made in England or in India, including the payments to the Central Government referred to in paragraph 658, are brought to account in the first instance under the head " 83. Payments of Commuted Value of Pensions," which is a capital head outside the revenue account. At the end of the year such portion of the expenditure recorded under this head as the Government may decide to charge against current revenues is transferred to the revenue account under the capital major head " 55. A. Commutation of Pensions financed from ordinary revenues." The net amount debited under the head " 83. Payments of Commuted Value of Pensions," after deducting therefrom the recoveries from the Central Government referred to in paragraph 659, is repaid from revenue either in a lump sum or by a system of equated payments, spread over a period not exceeding fifteen years, which include interest on the capital invested. The equated payments in respect of the amount paid by way of commutation in each year begin from the following year. The rate of interest to be used in calculating them is fixed with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for the purpose.

The total equated payments to be made in any year in this connexion are debited to the head " 55. Superannuation allowances and pensions—Equated payments of commuted value of pensions charged to Capital " by credit to

(a) the capital head " 83. *Deduct* Capital portion of equated payments out of revenue " for the capital portion of the payments ; and

(b) " 22. Interest on ordinary debt—*Deduct* Interest portion of equated payments on account of commuted value of pensions " for the interest portion of the payments.

727. Until 1936–1937 the policy of the Madras Government was to finance the net payments on account of commuted value of pensions from current revenues, as an item of ordinary recurring expenditure. But in view of the loss of revenue that will result from the Government's decision to introduce prohibition in the Salem District, it has been decided, as a temporary measure and until proposals to increase revenue or to reduce expenditure in other directions can materialize, to meet the expenditure on commutation of pensions from borrowings.

The net payment on account of commutation of pensions in 1937–1938 is estimated at 10·33 lakhs as against 7·44 lakhs in 1936–1937, owing to the fact that the special recoveries in 1936–1937 mentioned in paragraph 666 are not expected to recur.

Pages in the Detailed Budget Estimates of Demands.
441

Demand XXXVI—Interest-free Advances.

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Revised estimate, 1936–1937.	Budget estimate, 1937–1938.
Deposits and Advances—Advances not bearing interest—				
Civil Advances	..	..	..	7·36
Revenue advances—Cost of survey marks	..	..	..	1·92
Special advances	..	..	..	·13
Total ..	..	..	..	9·41

Outgoings.

728. The transaction of Government business often necessitates the placing of funds at the disposal of Government servants as temporary cash advances for public purposes. These are subsequently adjusted as expenditure under the appropriate heads of account or recovered from the parties concerned. When such advances are free of interest they are shown in the accounts as Advances Repayable—Interest-free advances. When an advance is drawn, it is booked as an ' Outgoing ,' and the subsequent adjustment or recovery is booked as a ' Receipt.' Each outgoing should result in a receipt of an equal amount later on, but part of the outgoings of one financial year may be adjusted or recovered in subsequent years. Consequently the outgoings and the receipts under an advance head are not necessarily equal in any one financial year.

729. The different kinds of interest-free advances are—

Civil advances.—This head includes advances made to Government servants for joining their first appointment and when transferred, and also advances towards the cost of passages of gazetted Government servants (other than those entitled to passage benefits as a condition of their service) of non-Asiatic domicile and their families when proceeding on or returning from leave.

Revenue advances—Cost of survey marks.—The transactions recorded under this head relate to amounts recoverable from the Government, local bodies and others in respect of advances drawn by Tahsildars for replacing missing boundary marks and by survey officers for demarcation purposes. The actual cost of replacing missing boundary marks is charged to the owners of the land. The amount charged to the Government is debited to the head ' 25. General Administration—District Administration—Other establishments—Contingencies ," and an equal amount is credited as a receipt under the present head, while the amounts recovered from local bodies and others are directly credited to this head as a receipt. Recoveries to be made in respect of advances drawn by survey officers are reported by them to Collectors and such recoveries when effected are credited direct to this head as a receipt.

Special advances.—These consist of advances for industrial and agricultural purposes to the inmates of settlements for criminal tribes, advances to the irrigation cess funds in Chingleput, Trichinopoly, Madura and Salem Districts to meet the cost of urgent repairs to channels, advances to inspecting officers under the Madras Agricultural Pests and Diseases Act for carrying out remedial and preventive measures the expenditure on which is recovered subsequently from the ryots concerned, and advances for miscellaneous purposes, e.g., purchase of kit by agricultural students, fishing operations, Chenchu shops and schools, and examination fees of Government Press employees for technical tests.

Explanation of variations.

730. As the transactions under the heads mentioned above became Provincial only from the 1st April 1937, there are no figures relating to them for previous years in the Provincial Budget.

Loans and Advances by the Provincial Government.

731. The accounts relating to loans and advances by the Provincial Government are maintained continuously from year to year and show—

(1) The balance of loans advanced in previous years outstanding against the borrowers on the first day of each financial year;

(2) Fresh loans and advances granted during the financial year ;

Pages in the Detailed Budget Estimates of Demands.

(3) Recoveries of the principal of loans outstanding against borrowers (mostly in respect of loans of previous years except in the case of loans to Government servants) ; and

(4) Balance of loans outstanding on the last day of the financial year.

Item (2) above, being expenditure from the Provincial revenues, has to be included in a demand for grant. It has, therefore, been included in "Demand XXXVII. Loans and Advances bearing interest," which comprises two major heads as shown below :--

Demand XXXVII—Loans and Advances bearing interest. 442–451

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Loans to municipalities, port funds, etc.	32·01	54·37	56·15	73·49
Loans to Government servants ..	..	..	..	2·03
Total ..	**32·01**	**54·37**	**56·15**	**75·52**

732. The following is a summary of the demand by minor heads :—

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget, estimate, 1937–1938.
Loans to municipalities, port funds, etc.—				
Loans to presidency corporations, port trusts, and other port funds.	5·00	9·00	9·00	10·36
Loans to district and other local fund committees	2·02	2·37	3·88	1·02
Loans to municipalities	7·02	7·45	10·53	17·18
Loans to landholders and other notabilities	..	..	..	..
Advances to cultivators	10·31	29·72	26·26	37·23
Advances under special laws (State aid to industries)	·51	·20	·01	·20
Miscellaneous loans and advances ..	7·15	5·63	6·47	7·50
Loans to local boards for railway construction	..	..	..	..
Total ..	**32·01**	**54·37**	**56·15**	**73·49**
Loans to Government servants—				
Advances for the purchase of motor cars	..	..	..	1·80
Advances for the purchase of other conveyances	..	..	..	·10
Passage advances	..	..	..	·08
Other advances (Advances for the purchase of typewriters) ..	..	..	..	·05
Total ..	..	..	..	**2·03**
Grand Total ..	**32·01**	**54·37**	**56·15**	**75·52**

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

733. *Loans to presidency corporations, port trusts, and other port funds.*—Loans given by the Provincial Government to the Madras Corporation for water-supply and drainage, town-planning and other works of public utility, and to the Tuticorin Port Trust Board are provided for under this head. Loans previously given to the Madras Port Trust Board which are still outstanding are also accounted for under this minor head, though any further loans that may be made to it will be made by the Central Government, as Madras is a major port and major ports are now administered directly by the Central Government.

734. *Loans to district and other local fund committees.*—Loans to local bodies other than municipalities for roads and bridges, school and office buildings, and other purposes are shown under this head.

Pages in the Detailed Budget Estimates of Demands.

735. *Loans to municipalities.*—Under this head are shown loans to mufassal municipalities for water-supply, drainage, electric lighting, roads, buildings and other purposes.

736. *Loans to landholders and other notabilities.*—This head is intended to record loans granted to landholders and notabilities for objects other than those mentioned below under the minor head 'Advances to cultivators,' e.g. relief from heavy encumbrances on their estates, if such relief is considered desirable in the public interests. Such loans are given only very occasionally.

737. *Advances to cultivators.*—Loans granted to cultivators (including landholders) under the Land Improvement and Agriculturists' Loans Acts (inclusive of loans for construction of houses), under the Agriculturists' Loans (Madras Amendment) Act, 1935, for the relief of indebtedness of agriculturists, and under the special rules for pumping installations and agricultural implements, are shown under this head.

738. *Advances under special laws.*—Advances under the Madras State Aid to Industries Act are shown under this head.

739. *Miscellaneous loans and advances.*—Loans which do not fall strictly under any of the foregoing classes are shown under this minor head. The main items are loans for the acquisition of house-sites for scheduled classes, loans to Kallars, co-operative building and sale societies and land mortgage banks, Chenchus in the Nallamalais, fish-curers for the construction of storage sheds, and the Hindu Religious Endowments Board, and loans to local bodies to cover deficits.

740. *Loans to local boards for railway construction.*—Such loans are not granted now, but there is a balance relating to them outstanding against the South Tinnevelly District Board in respect of the Tinnevelly-Tiruchendur Railway.

Loans to Government Servants.

741. In the interests of the public service, advances are given to Government servants for certain specified purposes to enable them to discharge their duties with greater efficiency. The advances bear interest, and the rate of interest is fixed so that no loss is incurred by the Government. The amount of an advance and the period of its repayment are subject to certain maxima, according to the object for which it is given. All repayments are adjusted in reduction of the principal of the advance until it is fully repaid, and simple interest calculated on the principal outstanding on the last day of each calendar month is recovered in one or more instalments thereafter. Advances are booked as outgoings and recoveries of principal as receipts under the head "Loans and Advances by Provincial Government—Loans to Government servants." The interest recovered is credited to the head "XX. Interest—Loans and Advances by the Provincial Government—Loans to Government servants."

The purposes for which such advances are usually given are the following :—

742. *Advances for the purchase of motor cars.*—These advances are given only when the Government consider that it is in the interests of the public service that the Government servant concerned should use a motor car (or a motor boat) in the discharge of his duties. Subject to an upper monetary limit, the maximum amount of the advance is restricted to four months' pay or the actual price of the car (or boat), whichever is less. The advance is recovered in monthly instalments not exceeding 36, beginning with the month following that in which it is drawn.

743. *Advances for the purchase of other conveyances.*—These include motor cycles, bicycles, bullocks and bullock-carts, boats, etc.

Advances for motor cycles are granted to Government servants who prefer to take a motor cycle advance in lieu of one for a car and to certain Government servants on lower rates of pay who have been made eligible for a motor cycle advance but not for a motor car advance, because the Government consider that it is desirable that they should use motor cycles in discharging their duties. Subject to an upper monetary limit, the maximum amount of the advance is restricted to eight months' pay or the actual price of the motor cycle, whichever is less. The recovery is effected in monthly instalments not exceeding 36, as in the case of motor car advances.

Advances for bicycles, bullocks and bullock-carts, boats, etc., may be granted to non-gazetted Government servants except low paid men such as attenders, peons, etc. An advance for a bicycle may be granted if, in the opinion of the authority competent to sanction it, it will add to the efficiency of the Government servant receiving it. No advance for any of the other kinds of conveyance is granted unless the Government servant concerned is required to tour. The maximum advance for purchasing one of these conveyances is two months' pay or Rs. 200 whichever is greater, and it is recovered in monthly instalments not exceeding 12.

744. *Passage advances.*—Certain Government servants of non-Asiatic domicile are entitled, as a condition of their service, to passage benefits for themselves and their families subject to a maximum number of passages during the whole of their service, e.g. members of All-India Services and officers employed on contract. When such an officer has exhausted his passage benefits, he may be granted an advance to cover the cost of passages for himself and his family, subject to an upper monetary limit, provided that it does not exceed four months' pay or the actual cost of the passages, whichever is less. The advance is recovered in monthly instalments not exceeding 36.

745. *Other advances (advances for the purchase of typewriters).*—All gazetted officers and superintendents of the Secretariat and the Legislative Assembly Department who desire to supply themselves with their own typewriters for Government work are eligible for advances for this purpose. The purchase is made through the Superintendent of Stationery and the advance is recovered in monthly instalments not exceeding 24.

EXPLANATION OF VARIATIONS.

746. *Loans to presidency corporations, port trusts and other port funds.*—The budget estimate for 1937–1938 provides for loans to the Madras Corporation for water-supply and drainage works (4·20), storm water drains (1·00), street lighting (2·00), improvement of slums (1·00), public flush-out latrines (·50), construction of cattle depots (·14), and elementary school buildings (1·52). 445

747. *Loans to district and other local fund committees.*—The preliminary accounts for 1936–1937 include the loans granted to the Bellary, Chittoor and West Tanjore District Boards not anticipated in the budget and the larger loan granted to the East Tanjore District Board than was provided for in the budget, whilst the provision made in the budget for a loan to the Chingleput District Board is omitted as not being required and only a smaller amount than was provided in the budget was required by the Malabar and the Anantapur District Boards. 446

The budget estimate for 1937–1938 provides for loans to certain local bodies for works in progress for which loans have been given in previous years and for a loan to the Puduvayal Panchayat Board for its electric lighting scheme.

748. *Loans to municipalities.*—The increase in the preliminary accounts for 1936–1937 is due to the disbursement of loans, not provided for in the budget, to the municipalities of Anantapur, Chicacole, Dindigul, Kodaikanal, Mangalore, Mayavaram, Negapatam, Sivakasi, Tanjore, Udamalpet and Tiruvarur for electric lighting, roads and bridges and other schemes, and to the grant of larger loans than were provided for in the budget to the municipalities of Calicut, Coonoor and Virudunagar. The increase is partly offset by the lapse of the provision made for loans to the municipalities of Cuddapah, Bezwada, Kurnool, Ongole, Vellore and Walajapet and by the grant of smaller loans than were provided for in the budget to the Adoni and Srirangam municipalities. 446–447

The budget estimate for 1937–1938 provides for loans to certain municipalities for works in progress for which loans have been given in previous years and for new works, as detailed in Appendix VI.

749. *Advances to cultivators.*—The decrease in the preliminary accounts for 1936–1937 is due mainly to a smaller disbursement under loans for the relief of indebtedness of agriculturists than was allowed for. The decrease is partly offset by the grant of a larger loan to the Ramnad Estate than was provided for in the budget, for the repair of irrigation works in the Estate. The budget estimate for 1937–1938 provides 30 lakhs for the scheme for the relief of indebtedness of agriculturists, which will be worked vigorously. Provision is also made for a loan of one lakh to the Ramnad Estate for the improvement and repair of irrigation works in the Estate. 448

750. *Advances under special laws.*—The preliminary accounts for 1936–1937 give the amount actually disbursed as loans under the State Aid to Industries Act in 1936–1937, while a lump-sum provision is made in the budget estimate for 1937–1938 for the amount of such loans as are likely to be disbursed in that year. 444

751. *Miscellaneous loans and advances.*—The increase in the preliminary accounts for 1936–1937 is mainly due to the disbursement of larger amounts as loans to co-operative building societies and to local bodies to cover deficits than were provided in the budget. This increase is partly offset by a reduction in the amount required for loans for the 449–450

Pages in the Detailed Budget Estimates of Demands.

acquisition of house-site for scheduled classes and labourers. The budget estimate for 1937–1938 provides for the disbursement of a larger amount as loans to co-operative building societies than in 1936–1937 and of loans to co-operative sale societies for the construction of godowns, and includes a lump-sum provision of 2 lakhs under advances to local bodies to cover deficits.

451 752. *Loans to Government servants.*—These loans are being given from Provincial funds for the first time from 1st April 1937, before which date they were met from funds provided by the Central Government. Consequently the Provincial budget prior to 1937–1938 does not show any figures for such loans.

Provincial Loan Account.

753. The following is an abstract of the accounts of Loans and Advances made by the Provincial Government :—

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	4,47·98	4,37·01	4,42·75	4,31·19
Add—Outgoings, i.e., Advances ..	32·01	54·37	56·15 + (*a*) ·58 + (*b*) 2·36	75·52
Total ..	4,79·99	4,91·38	5,01·84	5,06·71
Deduct—Receipts, i.e., Recoveries ..	37·24	61·89	70·65	36·46
Closing balance	4,42·75	4,29·49	4,31·19	4,70·25

(*a*) and (*b*)—represent adjustments made consequent on the decentralisation of balances.

754. *Outgoings.*—The variations have been explained in paragraphs 746–752.

755. *Receipts.*—The budget estimate for 1936–1937 took credit for the repayment by the Cochin Landing and Shipping Fund of the whole of its outstanding debts amounting to 28·97 lakhs. The increase in the preliminary accounts for 1936–1937 is mainly due to the repayment by the Tuticorin Port Trust, in advance of the due dates, of about 7½ lakhs towards its outstanding loans, to larger repayments by co-operative building societies and to the repayment by the Hindu Religious Endowments Board of a portion of the loans granted to it. These increases were offset to some extent by a decrease in receipts in respect of loans to cultivators consequent on the postponement of loan repayments in some districts owing to adverse seasonal conditions.

The decrease in the budget estimate for 1937–1938 is due to the fact that no large special repayments like those made in 1936–1937 are expected.

Grants from the Central Government for economic development and improvement of rural areas.

452–453

	Accounts, 1935–1936.	Budget estimate, 1936–1937.	Preliminary accounts, 1936–1937.	Budget estimate, 1937–1938.
Opening balance	..	4·78	10·44	4·82
Add—Receipts	13·73	..	·99	6·00
Total ..	13·73	4·78	11·43	10·82
Deduct—Outgoings ..	3·29	4·75	6·61	8·37
Closing balance	10·44	·03	4·82	2·45

756. The Central Government placed at the disposal of this Government in 1935–1936 a sum of 14 lakhs for expenditure on schemes for the economic development and improvement of rural areas in this Province. A sum of ·27 lakh out of this was allotted for expenditure in the areas transferred to the Orissa Province on 1st April 1936. The Central Government have also agreed to give a further sum of 15 lakhs for rural uplift in this Province. The major portion of this grant together with the unspent balance of the grant of 1935–1936 is to be allocated to the several districts on a rural population basis, and the balance has been earmarked for special schemes or other purposes. The grant will be spent on schemes falling in the categories mentioned below :—

(1) Improvement of rural water-supply.

(2) Improvement of rural sanitation.

Pages in the Detailed Budget Estimates of Demands.

(3) Encouragement and development of loan and sale co-operative societies by making free grants towards part of the cost of godowns (and for village hall *cum* reading room, if so desired).

(4) Improvement of village communications including the bridging of irrigation canals and channels where there are no roads.

The execution of any scheme in any rural area is to be definitely dependent on a contribution of not less than one-third of the cost either in cash or in kind (by labour or the like) from the village or other area which is to benefit by the scheme. The amounts will be spent by Collectors in consultation with the District Economic Council of the district concerned. The grant will be credited to this Government in instalments every half-year, and the amount of each instalment will be equal to the expenditure likely to be incurred during that half-year.

The expenditure financed from these grants is debited to the head '25. General Administration—w. Miscellaneous' under Demand X and a corresponding amount is credited to 'XLVI. Miscellaneous' by debit to the deposit head—see paragraphs 270 and 413.

757. The Central Government have also agreed to allot a sum of 2·96 lakhs to this Province to enable the co-operative movement to be developed on sound financial foundations. The amount is to be spent on the following objects :—

(1) to train the existing staff of the co-operative movement, official and non-official ; and

(2) to educate the members of co-operative societies, and more especially the office members and members of committees, in the bye-laws and in the elementary principles of co-operation.

The scheme is to be spread over a period of five years commencing with 1936–1937. The training is to be conducted in the Government Central Co-operative Training institute and by peripatetic training institutes under the control of the Registrar of Co-operative Societies. The expenditure on the scheme of training in excess of the expenditure now incurred by the Provincial Government on the central and peripatetic institutes will be debited to this grant.

The expenditure financed from these grants is debited to the head '42. Co-operative Credit—Superintendence' under Demand XX and a corresponding amount is credited to the head 'XXXI. Co-operative credit' by debit to the deposit head—see paragraphs 204 and 574.

EXPLANATION OF VARIATIONS.

758. *Receipts*.—The preliminary accounts for 1936–1937 represent the first instalment of the grant paid by the Central Government for co-operative training and education, while the budget estimate for 1937–1938 takes credit for a half-yearly instalment of the grant relating to rural uplift schemes but not for anything in respect of co-operative training. 452

759. *Outgoings*.—The preliminary accounts for 1936–1937 include expenditure on rural uplift schemes (6·58 lakhs) and co-operative training and education (·03 lakh), while the budget estimate for 1937–1938 includes 7·82 lakhs for the former and ·55 lakh for the latter. 453

Lump provision for unforeseen expenditure and deduction for probable savings.

760. *Lump provision for regrant of lapses*.—No provision for irrigation and civil works which are expected to be completed in a year is made in the budget estimate of the ensuing year; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump-sum provisions for "regrant of lapses" are entered in the ensuing year's budget estimates under the heads concerned. The amounts entered in the budget estimate for 1937–1938 are as follows :—

Head.	Lump provisions.	Pages
18. Irrigation (Demand VII)	·02	58
19. Irrigation (Demand VII)	·01	59
50. Civil Works (Demand XXIV)	·20	392
68. Construction of irrigation, navigation, embankment and drainage works (Demand XXXI)	·03	424

Pages in the Detailed Budget Estimates of Demands.

All appropriations from these provisions are made with the sanction of the Finance Department.

761. *Provision for flood repairs.*—The budget estimate for 1937–1938 includes a lump-sum provision of 2·60 lakhs for flood repairs. The amount is distributed as follows:—

Pages	Head.	Lump provisions.
54	XVII. Irrigation—Working Expenses (Demand VII)	·31
	18. Irrigation—Other revenue expenditure financed from ordinary revenues (Demand VII)—	
57	Minor irrigation	·15
58	Public Works Department	1·14
401	50. Civil Works—Grants-in-aid (Demand XXVI)	1·00
	Total ..	2·60

Should any amount be required for flood repairs to specific works under these heads, the necessary reappropriation from these lump-sum amounts will be sanctioned by the Finance Department.

762. *Lump deduction for probable savings.*—In order to minimize lapses in budget provisions, lump-sum deductions, specifically exhibited as such, have been made in the estimates for 1937–1938 under the following heads:—

Pages	Head of account.	Lump deductions.	
	A. Expenditure on Revenue Account—		
58	18. Irrigation (Demand VII)	·02	
59	19. Irrigation (Demand VII)	·01	
266	38. Medical (Demand XVI)	·22	
288	39. Public Health (Demand XVII)	6·81	
343–344	43. Industries—Industries (Demand XXI)	·09	
379	47. Miscellaneous Departments (Demand XXIII) ..	·48	
391	50. Civil Works—Works (Demand XXIV)	3·64	
401	50. Civil Works—Grant-in-aid (Demand XXVI) ..	12·30	
			23·57
	B. Capital outlay—		
424	68. Irrigation (Demand XXXI)	·03	
432 and 436	79. Capital outlay on electric schemes (Demand XXXIII) ..	6·41	
439	81. Civil Works not charged to Revenue (Demand XXXIV).	1·67	
446, 447 and 449	Loans and Advances (Demand XXXVI)	1·63	
			9·74
	Grand Total ..		33·31

The amounts have been fixed on a consideration of the lapses which have occurred in the past under the heads concerned. These lump deductions will not preclude the incurring of expenditure up to the gross amount provided for each work subject to the condition that, if the net amount provided under the demand as a whole is likely to be exceeded, a supplementary grant is obtained in due course.

SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE IN 1937–1938.

763. **Appendices IV, V and VI** to this Memorandum show the financial effect of schemes involving loss of revenue or new expenditure for which allowance has been made in the budget for 1937–1938.

1st *September* 1937.

C. E. JONES,
Financial Secretary.

PART IV

APPENDICES

APPENDIX I.

[*See* paragraph 25.]

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE MADRAS FAMINE RELIEF FUND FROM THE YEAR 1936–1937.

Particulars.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)
	LAKHS.	LAKHS.
I. Opening Balance—		
Cash	44·48	1·37
II. Receipts—		
A. Famine Relief Fund—		
(*a*) Transfers from the Revenue Account ..	17·00	·05
(*b*) Interest receipts	1·19	2·19
(*c*) Recoveries of Famine Expenditure ..	·08	..
(*d*) Gain on realization of securities	..	..
B. Investment Account—		
Sale of Securities	..	..
Total, II. Receipts ..	18·27	2·24
III. Disbursements—		
A. Famine Relief Fund—		
(*a*) Transfers to the Revenue Account—		
(i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc.	..	1·00
(ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on protective irrigation works.	..	·93
(*b*) Payment of advance interest on securities purchased.	·45	·01
(*c*) Loss on realization of securities ..	..	..
B. Investment Account—		
Purchase of securities	60·93	1·66
Total, III. Disbursements ..	61·38	3·60
IV. Net transactions of the year—		
Net receipts (+) or Net disbursements (—) (II—III).	— 43·11	— 1·36
V. Closing balance (I + IV)—Cash	1·37	·01
VI. Market value of securities held on the last day of the year.	58·59	60·24
VII. Total assets of the Fund including Cash Balance (V + VI).	**59·96**	**60·25**
NOTE.—Face value of securities held in the Fund on the last day of the year.	58·22	59·95

1*st September* 1937.

C. E. JONES,
Financial Secretary.

APPENDIX II.

[*See* paragraph 28.]

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1936–1937.

Details. (1)	31st March 1937. (2) LAKHS.	31st March 1938. (Estimate.) (3) LAKHS.
Liabilities.		
A. BEARING INTEREST—		
(i) *Loans*—		
(*a*) Due to the Central Government ..	7,77·47	7,70·47
(*b*) Special irredeemable loans	2·52	2·52
(*c*) Loans floated from 1937–38	..	1,50·00
(*d*) Outstanding treasury bills	..	..
(*e*) Outstanding ways and means advances..	..	..
Total—(i) Loans ..	**7,79·99**	**9,22·99**
(ii) *Other liabilities*—		
(*a*) State Provident Funds	3,23·40	3,36·11
(*b*) Depreciation reserve funds of commercial undertakings.	2·44	2·58
Total—(ii) Other liabilities ..	**3,25·84**	**3,38·69**
TOTAL—A. INTEREST BEARING LIABILITIES ..	**11,05·83**	**12,61·68**
B. FREE OF INTEREST—		
(*a*) Depreciation Reserve Fund of Government Presses.	11·58	12·63
(*b*) Deposits, advances and remittances	4,80·07	4,62·56
TOTAL—B. LIABILITIES FREE OF INTEREST ..	**4,91·65**	**4,75·19**
C. GRAND TOTAL—LIABILITIES	**15,97·48**	**17,36·87**
Assets.		
D. ASSETS PRODUCING REVENUE—		
(i) *Remunerative*—		
(*a*) Productive irrigation works ..	14,70·34	14,81·89
(*b*) Electricity Schemes	2,69·71	3,88·62
(*c*) Cinchona Plantations and Industries ..	24·44	24·44
(*d*) Loans advanced (due to Government)	4,31·19	4,70·25
Total—(i) Remunerative ..	**21,95·68**	**23,65·20**
(ii) *Unremunerative*—		
(*a*) Unproductive irrigation works	3,75·46	3,77·38
(*b*) Minor irrigation improvements	32·96	49·48
(*c*) Navigation works	87·25	87·25
Total—(ii) Unremunerative ..	**4,95·67**	**5,14·11**
Total—D. Assets Producing Revenue ..	**26,91·35**	**28,79·31**
E. OTHER ASSETS—		
(*a*) Capital outlay on Civil works not charged to Revenue.	70·25	89·05
(*b*) Payments of Commuted Value of Pensions .	..	10·33
Total—E. Other Assets	**70·25**	**99·38**
F. Closing Cash Balance	1,29·56	64·62
G. GRAND TOTAL—ASSETS	**28,91·16**	**30,43·31**
H. Excess of Assets over Liabilities (G — C)	**12,93·68**	**13,06·44**

[*Note*.—The value of securities held in the Madras Famine Relief Fund—*vide* Appendix I—has not been included in this statement.]

1st September 1937.

C. E. JONES,
Financial Secretary.

APPENDIX III.

[*See* paragraph 30.]

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS AND OUTSTANDING ON 31ST MARCH 1937.

Name of public or other body (or person) for which the guarantee has been given. (1)	Statutory authority, if any, for the giving of the guarantee. (2)	Form and extent of guarantee. (3)	Maximum amount guaranteed. (4)	Rate of interest guaranteed in the case of loans, debentures, etc. (5)	Purpose for which the guarantees were given. (6)	Primary security. (7)	Sums guaranteed outstanding on 31st March 1937. Amount. (8)	Sums guaranteed outstanding on 31st March 1937. Rate of interest. (9)	Liability actually met by Government up to 31st March 1937. (10)	Remarks. (11)
								PER CENT.		
1 The Madras Co-operative Central Land Mortgage Bank, Limited, Madras.	The Madras Co-operative Land Mortgage Banks Act X of 1934—Sections 6 (1), 6 (2) and 7.	*Section* 6 (1) *and* (2) *of the Madras Co-operative Land Mortgage Banks Act,* 1934.—Full and unconditional guarantee of the principal of and interest on the debentures issued by the Board of Directors of the Central Land Mortgage Bank on or after 31st July 1934 redeemable within a period of 25 years from the date of issue. *Section* 7 *of the Madras Co-operative Land Mortgage Banks Act.*—Full and unconditional guarantee of principal and of interest on debentures issued before 31st July 1934.	*Section* 6 (1) *and* (2).—The total aggregate face value of the debentures in circulation exclusive of those redeemed from time to time to the extent of Rs. 125 lakhs. *Section* 7— RS. 15,15,400 (*a*) 8,93,500 (*b*) 24,08,900	*Section* 6.—Not exceeding 5 per cent per annum. *Section* 7— 5 per cent (*a*). 4 per cent (*b*).	To make the debentures negotiable and popular with the investing public and to enable the Government of India to amend the Indian Trusts Act so as to declare the debentures of the Central Land Mortgage Bank as Trustee securities.	The mortgages and other assets transferred by Primary Land Mortgage Banks to the Central Land Mortgage Bank and vesting in the Trustee (vide section 5 of the Madras Co-operative Land Mortgage Banks Act). Total ..	Debentures guaranteed under section 6 of the Act— RS. 34,40,000 38,55,400 19,99,200 92,94,600 Debentures guaranteed under section 7 of the Act— RS. 7,76,900 1,00,71,500	 4 3½ 3 4	Nil.	
2 Court of Wards on behalf of the Vizianagram Estate.	Nil.	*Letter of guarantee.*—Whole or portion of the loan remaining unrecovered.	Rs. 10 lakhs	Maximum of 6 per cent.	To raise a loan from Imperial Bank of India to carry on the administration of the Estate.	Whole of the Vizianagram Estate.	RS. 10,00,000	6	Nil.	

1st September 1937.

C. E. JONES,
Financial Secretary.

APPENDIX IV.

[*See* paragraph 763.]

SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938.

A. I. Loss of Revenue.

(For details, see Appendix V.)

	Ultimate Revenue.		Revenue in 1937–1938.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	RS.	RS	RS.	RS
VIII. Provincial Excise	26,00,000	..	13,00,000	..
Total ..	**26,00,000**	..	**13,00,000**	..

A. II. Additional Revenue.

(For details, see Appendix V.)

XXVII. MEDICAL	1,400	8,000	1,400	8,000
XXVIII. PUBLIC HEALTH	1,300	2,700	300	1,100
XXXII. INDUSTRIES	..	49,600	..	4,000
Total ..	**2,700**	**60,300**	**1,700**	**13,100**
Total—Net additional revenue (+) or loss of revenue (—)	**—25,97,300**	**+ 60,300**	**— 12,98,300**	**+ 13,100**

B. I. Expenditure on Revenue Account.

(For details, see Appendix VI-A.)

	Ultimate cost.		Cost in 1937–1938.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	RS.	RS.	RS.	RS.
DEMAND VI—MOTOR VEHICLES TAXATION ACTS	..	30,000	..	5,000
DEMAND VII—IRRIGATION	..	24,400	..	8,000
DEMAND VIII—HEADS OF PROVINCES, MINISTERS AND HEADQUARTERS STAFF.	2,000	..	600	..
DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS	..	1,600	..	1,600
DEMAND XI—ADMINISTRATION OF JUSTICE				
DEMAND XII—JAILS	800	..	300	..
DEMAND XIII—POLICE	84,600	300	53,100	300
DEMAND XIV—ELECTRICITY	25,900	11,400	11,100	11,400
DEMAND XV—EDUCATION	37,300	..	10,600	..
DEMAND XVI—MEDICAL	69,600	4,22,000	44,200	1,45,800
DEMAND XVII—PUBLIC HEALTH	1,41,200	1,45,500	57,100	1,04,900
DEMAND XVIII—AGRICULTURE ..	5,800	36,25,300	1,100	4,42,500
DEMAND XIX—VETERINARY	..	4,000	..	4,000
DEMAND XXI—INDUSTRIES	32,600	8,300	11,200	8,300
DEMAND XXII—FISHERIES	700	2,41,100	200	2,29,100
DEMAND XXIII—MISCELLANEOUS DEPARTMENTS (INCLUDING BROADCASTING)	500	54,600	..	9,000
DEMAND XXIV—CIVIL WORKS—BUILDINGS	33,100	2,51,000	19,900	1,27,700
Do. CIVIL WORKS—COMMUNICATIONS ..	..	1,61,000	..	20,800
DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID	..	12,400	..	2,000
DEMAND XXIX—STATIONERY AND PRINTING	..	33,500	..	33,100
DEMAND XXX—MISCELLANEOUS	..	3,800	..	3,800
..	5,000	..	3,800	..
Total ..	**4,39,100**	**50,40,200**	**2,13,200**	**11,57,300**
Deduct—A. Additional Revenue ...	2,700	60,300	1,700	13,100
Net Expenditure on Revenue Account ..	**4,36,400**	**49,79,900**	**2,11,500**	**11,44,200**
			13,55,700	

SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

B. II. Capital and Debt Heads.

(For details, see Appendix VI-B.)

	Ultimate cost.		Cost in 1937-1938.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)
		RS.		RS.
DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION	..	45,000	..	3,000
DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES	..	10,32,000	..	2,15,500
DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST	..	41,02,400	..	18,08,700
Total ..	..	**51,79,400**	..	**20,27,200**

APPENDIX V.

[*See* paragraph 763.]

LOSS OF REVENUE OR ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938.

Item number.	Description of the scheme.	Ultimate Revenue.		Revenue in 1937-1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	(i) SCHEMES INVOLVING LOSS OF REVENUE.				
	VIII. PROVINCIAL EXCISE.				
	Closure of toddy and arrack shops in Salem district	26,00,000	..	13,00,000	..
	Total ..	**26,00,000**	..	**13,00,000**	..
	(ii) SCHEMES INVOLVING ADDITIONAL REVENUE.				
	XXVII. MEDICAL.				
1	Revised scheme of training for compounders (No. 31 in Appendix VI)	1,400	..	1,400	..
2	Contribution from Kurnool District Silver Jubilee Fund (No. 34 in Appendix VI) ..	..	8,000	..	8,000
	XXVIII. PUBLIC HEALTH.				
3	Contributions from Kodaikanal and Karaikudi Municipalities for employment of health officers (No. 48 in Appendix VI) ..	1,300	..	300	..
4	Contributions from local bodies for extension of cyanogas fumigation (No. 50 in Appendix VI) ..	..	2,700	..	1,100
	XXXII. INDUSTRIES.				
5	Contribution from the Imperial Council of Agricultural Research for fishing industry (No. 76 in Appendix VI)	..	49,600	..	4,000
	Total ..	**2,700**	**60,300**	**1,700**	**13,100**

APPENDIX VI

[*See* paragraph 763.]

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938.

A. Schemes to be met from Current Revenues.

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1937-1938. Recurring. (5)	Cost in 1937-1938. Non-recurring. (6)
		RS.	RS.	RS.	RS.
	DEMAND VI—MOTOR VEHICLES TAXATION ACTS.				
	12. Charges on account of Motor Vehicles Taxation Acts.				
1	Erection of speed limit notice boards for motor vehicles ..	..	30,000	..	5,000
	Total—Demand VI ..	..	30,000	..	5,000
	DEMAND VII—IRRIGATION.				
	XVII. Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—Working Expenses.				
2	Remodelling of the Sreerangapuram channel, Kistna Delta system ..	..	15,000	..	5,000
	18. Irrigation—Other Revenue Expenditure financed from ordinary revenues.				
3	Improvements to Murugamalai odai, Periyakulam, Madura ..	..	11,300	..	2,000
	19. Construction of Irrigation, Navigation, Embankment and Drainage works.				
4	Construction of regulators across the Nattar and Vanjiyar, Cauvery Delta system	..	8,100 (Government's share).	..	1,000 (Government's share.)
	Total—Demand VII ..	..	34,400	..	8,000
	DEMAND VIII—HEADS OF PROVINCES, MINISTERS AND HEADQUARTERS STAFF.				
	25. General Administration.				
5	Employment of staff for weeding and destruction of old records in the Madras Record Office. ..	2,000	..	600	..
	Total—Demand VIII ..	2,000	..	600	..
	DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.				
	25. General Administration.				
6	Contribution towards the cost of repairs to the Vipar river flood bank in Sattur village, Sattur taluk, Ramnad district ..	..	1,600	..	1,600
	Total—Demand X ..	..	1,600	..	1,600

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937–1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1937–1938. Recurring.	Cost in 1937–1938. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XI—ADMINISTRATION OF JUSTICE.				
	27. ADMINISTRATION OF JUSTICE.				
7	Additional peons in Presidency Magistrates' Courts due to reorganization of the Armed Reserve in the Madras City Police—See also item 11 ..	800	..	300	..
	Total—Demand XI ..	800	..	300	..
	DEMAND XII—JAILS.				
	28. JAILS AND CONVICT SETTLEMENTS.				
8	Grant to the Madras Children's Aid Society for probation system for juveniles	3,600	300	2,700	300
9	Conveyance allowance to moral and religious lecturers in jails.	1,000	..	400	..
10	Supply of butter milk to C. class prisoners in Jails	80,000	..	50,000	..
	Total—Demand XII ..	84,600	300	53,100	300
	DEMAND XIII—POLICE.				
	29. POLICE.				
11	Reorganization of the Armed Reserve in the Madras City Police—See also item 7 ..	24,300	..	10,500	..
12	Additional staff for Aruppukkottai Town Police Station in Ramnad district	1,600	..	600	..
13	Supply of trailers to motor vans of the Malabar Special Police ..	..	11,400	..	11,400
	Total—Demand XIII ..	25,900	11,400	11,100	11,400
	DEMAND XIV—ELECTRICITY.				
	XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.				
14	Reorganization of the establishment of the Pykara System and its extensions	37,300	..	10,600	..
	Total—Demand XIV ..	37,300	..	10,600	..
	DEMAND XV—EDUCATION.				
	37. EDUCATION.				
15	Building and equipment grants to District Educational Councils ..	..	49,500	..	20,000
16	Subsidies to local bodies for the construction of buildings for elementary schools	..	76,600	..	15,000

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1937-1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XV—EDUCATION—*cont.*				
	37. EDUCATION—*cont.*				
17	Building grants to panchayat schools	..	15,000	..	5,000
18	Building and equipment grants for aided elementary schools in partially excluded areas ..	..	1,600	..	1,600
19	Grants for public libraries ..	..	5,000	..	5,000
20	Teaching grants to colleges and secondary and special schools and grants to boarding houses newly admitted to aid	30,200	..	30,200	..
21	Equipment grants to non-European colleges and secondary and special schools under private management	..	1,75,700	..	50,000
22	Grants to European schools ..	33,100	59,400	10,000	20,000
23	Grant to the Boy Scout movement	..	7,500	..	7,500
24	Grant to the Girl Guide movement	..	6,000	..	6,000
25	Subsidies to local bodies for the equipment of secondary schools.	..	15,000	..	5,000
26	Provision for new schemes of Manual Training	3,700	7,200	2,200	7,200
27	Maintenance grant for the Mandapam Camp Elementary school.	1,200	..	1,200	..
28	Purchase of a bus for the conveyance of gosha girls for the Government Hobart Secondary and Training School, Royapetta, Madras	300	3,300	200	3,300
29	Employment of a music teacher in the Presidency Training School for Women, Egmore	600	..	200	..
30	Opening of a hostel for the Government Secondary School for Mappillas at Malappuram ..	500	200	200	200
	Total—Demand XV ..	69,600	4,22,000	44,200	1,45,800
	DEMAND XVI—MEDICAL.				
	38. MEDICAL.				
* 31	Revised scheme of training for compounders		No extra cost.		
32	Employment of additional nursing staff in the Government General Hospital, Madras (including the Venereal department)	12,600	300	5,400	300
33	Additional staff for the Venereal department in the Government General Hospital, Madras ..	1,400	.. ..	400	..

* Additional revenue anticipated—see item 1 in Appendix V.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3) RS.	Ultimate cost. Non-recurring. (4) RS.	Cost in 1937-1938. Recurring. (5) RS.	Cost in 1937-1938. Non-recurring. (6) RS.
	DEMAND XVI—MEDICAL—*cont.*				
	38. MEDICAL—*cont.*				
* 34	X-ray installation in the Government Headquarters Hospital, Kurnool	3,600	13,000	500	12,900
35	Construction of an additional ward and employment of additional staff in the Government Hospital for Women and Children, Calicut	7,900	500	2,700	500
36	Construction of a Maternity ward and employment of additional staff in the Government Hospital, Kollegal	800	1,100	100	1,100
37	Employment of additional staff and increase in the bed strength in the Raja Mirasdar District Headquarters Hospital, Tanjore.	29,000	21,600	17,800	21,600
38	Subsidies for new rural dispensaries and for employment of midwives in the existing subsidized rural dispensaries	71,200	..	29,100	..
39	Employment of extra staff in the Tuberculosis Hospital, Madras, consequent on the construction of an additional ward for 24 patients—See also item 89 ..	6,000	2,600	Will be incurred only after construction of building.	
40	Capitation grant for a Leper Colony to be opened by the Kistna district Leprosy Relief Committee	1,900	..	100	..
41	Building grants for private Leper and Tuberculosis Hospitals ..	..	70,700	..	65,500 (a)—15,500
42	Increase of maintenance grant for the Visranthipuram Tuberculosis Sanatorium	1,000	..	1,000	..
43	Grant for repair of cyclone damages to Leper Hospital, Bapatla..	..	3,500	..	3,500
44	Construction of maternity ward and employment of additional staff in the Government Hospital, Chicacole—See also item 90 ..	2,700	800	Will be incurred only after construction of the buildings.	
45	Construction of a septic ward and employment of additional staff in the Government Hospital, Chidambaram—See also item 91.	700	400	(Will be incurred only after construction of the buildings.)	
46	Installation of X-ray apparatus in the Women and Children Hospital, Madras, and employment of additional staff	2,400	..	(Will be incurred in 1938 1939).	
47	Building and Equipment grants to Local and Municipal Hospitals..	..	31,000	..	20,000 (a)—5,000
	Total—Demand XVI ..	**1,41,200**	**1,45,500**	**57,100**	**1,04,900**

* Additional revenue anticipated—see item 2 in Appendix V.

(a) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937–1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1937–1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XVII—PUBLIC HEALTH.				
	39. PUBLIC HEALTH.				
† 48	Employment of second-class Health Officers in the municipalities of Kodaikanal and Karaikudi ..	5,000	..	800	..
49	Grant to the Hospet Municipal Council for anti-malarial operations	..	500	..	500
† 50	Extension of the scheme of cyanogas fumigation to new areas ..	..	5,400	..	2,200
51	Special malaria unit at Krishnadevipeta, Vizagapatam Agency.	800	1,000	300	1,000
52	Grants to the Madras Corporation—				
	(i) Drainage in Theagaroyanagar town extension * ..	..	12,01,000	..	25,000
					(a) — 6,200
	(ii) Expenditure on street mains laid for the first time * ..	..	48,600	..	13,300
					(a) — 3,300
	(iii) Laying a duplicate steel pumping main from Kilpauk pumping station to shaft * ..	..	1,25,000	..	30,000
					(a) — 7,500
	(iv) Expenditure on street mains laid for the first time	..	31,000	..	21,300
					(a) — 5,300
	(v) Erection of booster pumps and storage tanks in certain areas of Madras City ..	..	47,500	..	26,700
					(a) — 6,700
53	Tuticorin Municipal Council—Extension of water-supply mains.	..	26,400	..	26,400
					(a) — 8,800
54	Trichinopoly Municipal Council—				
	(i) Extension of pipe line to Bishop Road	..	7,800	..	7,800
					(a) — 2,600
	(ii) Laying a feeder main to the Railway Sump	..	43,400	..	43,400
					(a) — 14,500
55	Kodaikanal Municipal Council—Water-works improvements (Storage tank)	..	9,300	..	9,300
					(a) — 3,100
56	Bezwada Municipal Council—Re-arrangement of water-supply distribution system *	..	1,20,900	..	75,000
					(a) — 25,000
57	Tiruvannamalai Municipal Council water-supply extension ..	..	8,700	..	8,700
					(a) — 2,900
58	Srirangam Municipal Council water-supply scheme *	..	42,400	..	4,000
					(a) — 1,300

* Involves also loans—See items 108 (i), (ii) and (iii) and 110 (i) and (ii).
† Additional revenue anticipated—see items 3 and 4 in Appendix V.
(a) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

A. Schemes to be met from Current Revenues—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1937–1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XVII—PUBLIC HEALTH—*cont.*				
	39. PUBLIC HEALTH—*cont.*				
59	Coonoor Municipal Council water-works improvements (construction of a dam) *	..	96,400	..	50,000
					(a) — 16,700
60	Erode Municipal Council improvements to water-works and electrification of pumping plant * ..	..	12,900	..	12,900
					(a) — 4,300
61	Tirupati Municipal Council Drainage Scheme (III instalment) ..	..	36,300	..	23,800
					(a) — 7,900
62	Cuddapah Municipal water-supply improvements (Pennar scheme)	..	1,53,300	..	50,000
					(a) — 16,700
63	Guntur water-works improvements (Tadepalle scheme)	..	7,25,000	..	24,000
					(a) — 8,000
64	Pollachi water-supply scheme ..	..	2,56,500	..	2,100
					(a) — 700
65	Bodinayakkanur water-supply scheme	..	2,90,000	..	4,800
					(a) — 1,600
66	Manaparai Panchayat water-supply scheme	..	29,500	..	10,000
					(a) — 3,300
67	Cochin Municipal drainage scheme	..	1,56,500	..	25,000
					(a) — 8,300
68	Grants to local bodies for water-supply in rural areas	..	1,50,000	..	1,50,000
					(a) — 50,000
	Total—Demand XVII ..	**5,800**	**36,25,300**	**1,100**	**4,42,500**
	DEMAND XVIII—AGRICULTURE.				
	40. AGRICULTURE.				
69	Practical training in agriculture to sons of landowners	..	4,000	..	4,000
	Total—Demand XVIII ..	..	**4,000**	..	**4,000**
	DEMAND XIX—VETERINARY.				
	41. VETERINARY.				
70	Production of anti-blackquarter vaccine and serum at the Serum Institute—See also items 81 and 92	32,600	8,300	11,200	8,300
	Total—Demand XIX ..	**32,600**	**8,300**	**11,200**	**8,300**

(a) Probable savings. * Involves also loans—See items 110 (iii) and (iv).

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937–1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1937–1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XXI—INDUSTRIES.				
	43. INDUSTRIES—INDUSTRIES.				
71	Grants-in-aid to Industrial Schools—				
	(i) Buildings	..	22,000	..	14,000 (a) — 4,000
	(ii) Equipment	..	10,000	..	10,000
72	Grant for the hand-spinning movement	..	2,00,000	..	2,00,000
73	Purchase of laboratory soap milling plant for the Kerala Soap Institute	..	1,600	..	1,600
74	Additional equipment and staff for Government Industrial Schools, Madura and Bellary	700	4,700	200	4,700
75	Installation of additional textile testing apparatus in the Textile Institute	..	2,800	..	2,800
	Total—Demand XXI ..	**700**	**2,41,100**	**200**	**2,29,100**
	DEMAND XXII—FISHERIES.				
	43. INDUSTRIES—FISHERIES.				
*76	Scheme of research for improving the fishing industry and developing the supply of fish manure. (To be financed mainly by the Imperial Council of Agricultural Research)	500	54,600	..	9,000
	Total—Demand XXII ..	**500**	**54,600**	..	**9,000**
	DEMAND XXIII—MISCELLANEOUS DEPARTMENTS.				
	45. BROADCASTING.				
77	Purchase and installation of public receiving sets and contribution to programmes	..	1,00,000	..	10,000
	47. MISCELLANEOUS DEPARTMENTS.				
78	Extension of activities of the Labour Department—Scheduled classes—				
	(i) Schools	9,700	5,000	4,000	5,000
	(ii) Wells, etc.	..	1,33,300	..	1,33,300 (a) — 33,300
79	Boarding grant to Sri Krishna Ashramam, Guntur	200	..	100	..
80	Increased boarding grant to the Scheduled class pupils in the Servindia Society's hostel at Mayanur	600	..	100	..
81	Renting buildings for the Slater Hostel at Perambur consequent on the utilization of its buildings for the production of anti-black-quarter vaccine and serum—See also items 70 and 92 ..	1,900	..	600	..

(a) Probable savings.

* Additional revenue anticipated—see item 5 in Appendix V.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1937-1938. Recurring.	Cost in 1937-1938. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XXIII—MISCELLANEOUS DEPARTMENTS—*cont.*				
	47. MISCELLANEOUS DEPARTMENTS—*cont.*				
82	Grants for new families sent to Siddhapuram Settlement ..	1,200	1,800	600	1,800
83	Kallar Reclamation, Madura—Revision of pay of the Assistant Warden, Usilampatti Boarding Home, construction of school buildings, grant of scholarships, etc.	4,400	6,800	4,200	6,800
84	Provision of mid-day meals for children in the Bitragunta Settlement school	1,200	..	600	..
85	Establishment of a settlement at Chintaladevi for Kanjar Bhats deported from Bombay ..	13,900	4,100	9,700	4,100
	Total—47. Miscellaneous Departments ..	**33,100**	**1,51,000**	**19,900**	**1,17,700**
	Total—Demand XXIII ..	**33,100**	**2,51,000**	**19,900**	**1,27,700**
	DEMAND XXIV—CIVIL WORKS—WORKS.				
	50. CIVIL WORKS—BUILDINGS—JAILS AND CONVICT SETTLEMENTS.				
86	Reconstruction of blocks 4, 5 and 6 of the Central Jail, Vizagapatam.	..	36,600	..	5,600 (a) — 600
	Total—Jails and Convict Settlements ..	..	**36,600**	..	**5,600** **(a) — 600**
	50. CIVIL WORKS—BUILDINGS—EDUCATION.				
87	Reconstruction of the dome in the Presidency College, Madras ..	..	20,000	..	5,600 (a) — 600
88	Construction of a building for the Government Training School for Women, Calicut	..	55,000	..	3,000 (a) — 300
	Total—Education ..	..	**75,000**	..	**8,600** **(a) — 900**
	50. CIVIL WORKS—BUILDINGS—MEDICAL.				
89	Construction of an additional ward of twenty-four beds and employment of additional staff in the Government Tuberculosis Hospital, Madras—See also item 39 ..	..	11,000	..	5,600 (a) — 600
90	Construction of a Maternity ward and employment of additional staff in the Government Hospital, Chicacole—See also item 44 ..	..	10,100 (b) — 10,000	..	100
91	Construction of a septic ward for the Government Hospital, Chidambaram—See also item 45.	..	10,100	..	1,100 (a) — 100
	Total—Medical ..	..	**21,200**	..	**6,800** **(a) — 700**

(a) Probable savings. (b) This cost will be borne by the Silver Jubilee Fund.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1937-1938. Recurring. (5)	Cost in 1937-1938. Non-recurring. (6)
	DEMAND XXIV—CIVIL WORKS—WORKS—*cont*		RS.		RS.
	50. CIVIL WORKS—BUILDINGS—VETERINARY.				
92	Construction of new sheds in the Slater Hostel buildings at Perambur for the use of the laboratory for the Serum Institute—see also items 70 and 81	..	28,200	..	2,300
				(a)	—300
	Grand Total—Civil Works—Buildings ..	..	1,61,000	..	20,800
	50. CIVIL WORKS—COMMUNICATIONS.				
93	Easing the curve on valley side at mile 4/7 of the Ootacamund-Mettupalaiyam road	..	12,400	..	2,200
				(a)	—200
	Total—Civil Works—Communications..	..	12,400	..	2,000
	Total—Demand XXIV ..	..	1,73,400	..	22,800
	DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.				
	50. CIVIL WORKS—GRANTS-IN-AID.				
94	Formation of approach roads to the Campbell Aqueduct in the Kistna district	..	19,000	..	19,000
95	Construction of an undervented road dam to the north of the Kaduvoi bridge on the Lalgudi-Kuhur road.	..	800		800
96	Reconstruction of the culvert at mile 47/4 of road No. A-22 (South Kanara district)	..	3,300	..	3,300
97	Further protection to the Chirala-Narasaraopet-Gurzala road from the erosions of Parachur vagu (Ongole District Board)	..	4,500	..	4,500
98	Widening the road over Moranam tank bund at mile 21/2 to 7 of Arcot-Tiruvettiyur road (Tiruvannamalai District Board)	..	2,300	..	2,300
99	Widening the road over Ayal tank bund at mile 6 of Kaveripauk-Sholinghur road (Vellore District Board)	..	900	..	600
100	Construction of a culvert at mile 7/6 of Arkonam-Sholinghur road (Vellore District Board)	..	500	..	400
101	Tarring the edges of the Ootacamund-Gudalur-Mysore Trunk road from the Charring cross to the junction of the North lake road (Ootacamund Municipal Council) ..	..	2,200	..	2,200
	Total—Demand XXVI ..	..	33,500	..	33,100

(a) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937–1938—*cont.*

A. SCHEMES TO BE MET FROM CURRENT REVENUES—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1937–1938. Recurring.	Cost in 1937–1938. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XXIX—STATIONERY AND PRINTING.				
	56. STATIONERY AND PRINTING.				
102	Purchase of new machinery for the Government Press	..	3,800	..	3,800
	TOTAL—DEMAND XXIX ..	..	3,800	..	3,800
	DEMAND XXX—MISCELLANEOUS.				
	57. MISCELLANEOUS.				
103	Grant to the Madras vigilance association and stipend for a woman worker	5,000	..	3,800	..
	TOTAL—DEMAND XXX ..	5,000	..	3,800	..
	GRAND TOTAL—A. SCHEMES TO BE MET FROM CURRENT REVENUES.	4,39,100	50,40,200	2,13,200	11,57,300

B. SCHEMES TO BE MET FROM LOANS.

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1937–1938. Recurring.	Cost in 1937–1938. Non-recurring.
	DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION.				
	68. IRRIGATION.				
104	Extension of the Uyyakondan channel in the Trichinopoly and Tanjore districts (Kattalai scheme)	..	45,000	..	3,000
	Total—Demand XXXI ..	..	45,000	.	3,000
	DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES.				
	79. CAPITAL OUTLAY ON ELECTRIC SCHEMES.				
105	Extension of supply of power under the Pykara system from Virudunagar to Kovilpatti ..	..	5,41,000	..	92,000
				(*a*)	— 9,200
106	Final change over of the Pykara-Coimbatore Section to 110 K.V. operation	..	2,84,000	..	25,500
				(*a*)	— 2,600
107	Extension of power under the Mettur system from Kaveripakkam to Arkonam	..	2,07,000	..	1,22,000
				(*a*)	— 12,200
	Total—Demand XXXIII ..	..	10,32,000	..	2,15,500

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

B. SCHEMES TO BE MET FROM LOANS—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1937-1938.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST.				
	LOANS TO THE CORPORATION OF MADRAS.				
108	(i) Drainage in Theagaroyanagar town extension *	..	12,00,000	..	25,000
	(ii) Expenditure on street mains laid for the first time * ..	..	48,600	..	20,000
	(iii) Laying a duplicate steel pumping main for Kilpauk Pumping station to shaft. *	..	1,25,000	..	50,000
	(iv) Construction of elementary school buildings.	..	1,52,000	..	1,52,000
	(v) Storm water drainage, improvement of slums, public flush-out latrines, and construction of cattle depots	..	2,64,000	..	2,64,000
	(vi) Electric lighting scheme ..	..	2,00,000	..	2,00,000
	LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.				
109	Puduvayal Electric lighting scheme	..	2,500	..	2,500
	LOANS TO MUFASSAL MUNICIPALITIES—WATER-SUPPLY AND DRAINAGE SCHEMES.				
110	(i) Bezwada Municipal Council—Rearrangement of water-supply distribution system.*	..	1,20,900	..	75,000 (*a*) — 18,700
	(ii) Srirangam Municipal Council water-supply scheme.* ..	..	42,700	..	4,000 (*a*) — 1,000
	(iii) Coonoor Municipal Council waterworks improvements (construction of a dam) * ..	..	18,500	..	..
	(iv) Erode Municipal Council (improvements to water-works, etc.) *	..	30,000	..	30,000 (*a*) — 7,500
	LOANS TO MUNICIPALITIES FOR PURPOSES OTHER THAN WATER-SUPPLY AND DRAINAGE.				
111	(i) Tadpatri Municipal Council (school building)	..	8,900	..	8,900
	(ii) Srirangam Municipal Council (smallpox shed)	..	3,000	..	3,000
	(iii) Tinnevelly, Karaikudi and Madura Municipal Councils (Scavengers' quarters) ..	..	1,35,000	..	85,000
	(iv) Tanjore Municipal Council (electrification of pumping station)	..	20,000	..	20,000

(*a*) Probable savings.

* Involves also grants—*See* items 52 (i), (ii) and (iii), 56, 58, 59 and 60.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1937-1938—*cont.*

B. Schemes to be met from Loans—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1937-1938. Recurring. (5)	Cost in 1937-1938. Non-recurring. (6)
			RS.		RS.
	DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST—*cont.*				
	LOANS TO MUNICIPALITIES FOR PURPOSES OTHER THAN WATER-SUPPLY AND DRAINAGE—*cont.*				
111	(v) Tiruppattur (electric lighting)	..	90,000	..	90,000
	(vi) Dharapuram (electric lighting)	..	83,000	..	83,000
	(vii) Tiruvannamalai (electric lighting)	..	1,01,000	..	1,01,000
	(viii) Karur (electric lighting) ..	..	20,000	..	20,000
	(ix) Tanjore (electric lighting) ..	..	80,000	..	80,000
	(x) Bezwada (electric lighting)	..	26,200	..	26,200
	(xi) Pollachi (electric lighting)	..	29,000	..	29,000
	(xii) Madura (acquisition of site for a market)	..	12,000	..	12,000
	(xiii) Coimbatore (construction of office building)	..	25,000	..	25,000
	(xiv) Tellicherry (formation of Jubilee road)	..	16,000	..	5,000
	(xv) Bellary (shell creting roads).	..	1,00,000	..	1,00,000
	(xvi) Calicut (shell creting roads)	..	1,50,000	..	1,50,000
	(xvii) Cocanada (metalling and painting roads)	..	25,000	..	25,000
	(xviii) Karaikudi (improvements to roads)	..	50,500	..	50,500
	(xix) Tinnevelly (tarring roads).	..	36,700	..	36,700
	(xx) Ongole (cement concreting roads)	..	7,600	..	7,600
	(xxi) Cuddapah Municipal water-supply improvements (Pennar scheme)	..	1,54,300	..	50,000 (*a*) — 12,500
	(xxii) Guntur water works improvements (Tadepalle scheme)	..	7,25,000	..	24,000 (*a*) — 6,000
	Total—Demand XXXVII ..	..	**41,02,400**	..	**18,08,700**
	Grand Total—B. Schemes to be met from Loans	..	**51,79,400**	..	**20,27,200**

(*a*) Probable savings.

1st September 1937.

C. E. JONES,
Financial Secretary.

FIRST EDITION

GOVERNMENT OF MADRAS

DEMANDS FOR GRANTS

AND

DETAILED BUDGET ESTIMATES

FOR THE YEAR

1937-1938

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

1937

DEMANDS FOR GRANTS FOR EXPENDITURE IN 1937–1938.

Introductory Note.

[**Note.—The Annual Financial Statement referred to in paragraph 2 of the following note will be circulated to the members of the Legislature separately.**]

Under section 79 (1) of the Government of India Act, 1935, so much of the estimates of expenditure as relates to expenditure declared to be charged on the revenues of the Province by section 78 (3) and other provisions of the Act shall not be submitted to the vote of the Legislative Assembly. This does not, however, prevent the discussion in the Legislature of those estimates other than estimates relating to the salary and allowances of the Governor and other expenditure relating to his office for which provision is required to be made by Order-in-Council.

Under section 79 (2), so much of the estimates of expenditure as relates to other expenditure shall be submitted, in the form of demands for grants, to the Legislative Assembly, and the Legislative Assembly shall have power to assent or to refuse to assent to any demand, or to assent to a demand subject to a reduction of the amount specified therein.

2. This volume contains the demands for grants relating to estimates of expenditure in 1937–1938. The estimates of expenditure charged on the revenues are also given in this volume under the appropriate heads, and the figures and details representing them in the detailed estimates are printed in italics. For purposes of classification of expenditure in the accounts, the main unit is the major head, e.g., 7. Land Revenue, 8. Provincial Excise, etc. The figures in the Annual Financial Statement **B** are by such major heads. A demand is ordinarily proposed for each major head of account; but for various reasons it is not always convenient to have a demand for grant in respect of each major head. For instance, the major head ' 25. General Administration ' is too unwieldy and heterogenous to be included in a single demand, and three demands have been proposed in respect of this head:

VIII. Heads of Provinces, Ministers and Headquarters staff.

IX. Legislative Bodies.

X. District Administration and Miscellaneous.

Again, a single demand has been proposed for expenditure on Revenue account connected with electric schemes, though the expenditure appears under two different major heads:

36. Scientific departments—Hydro-electric Survey.

XL. Receipts from electric schemes—Working expenses.

Separate demands have been proposed for expenditure on Revenue account and for Capital expenditure relating to the same department. Thus, while the working expenses of electric schemes are included in Demand XIV, the capital outlay on these schemes is shown under Demand XXXIII.

Although the working expenses of irrigation works and electric schemes are taken in reduction of receipts in the Annual Financial Statement **A**, they are included in the Demands for Grants. A reconciliation of the total figures in the demands with those in the Annual Financial Statement **B** is given in the statement of Demands for Grants on page (v) *infra*.

3. The details of the demands for grants relating to expenditure on Civil Works and Irrigation, both on Revenue account and Capital account, are printed in two separate and distinct volumes which have been circulated to members of the Legislature along with this volume.

4. Each demand contains, first, a statement of the total amount required; then details by sub-heads under which the grant will be accounted for by the department or departments concerned; and lastly, a detailed estimate under each sub-head divided into items. Although the Legislative Assembly is at liberty to discuss any particular sub-head or item of a demand, the motion relating to the demand shall be by way of reduction of the total demand by a specified sum.

FINANCE DEPARTMENT,
FORT ST. GEORGE.

C. E. JONES,
Secretary to the Government of Madras.

DEMANDS FOR GRANTS FOR EXPENDITURE IN 1927-1928

Introductory Note.

[NOTE.—The Annual Financial Statement [illegible] is presented to the members of the Legislature separately.]

Under section 72 (1) of the Government of India Act, the [illegible] estimates of [illegible] as relates to expenditure declared to be [illegible] purposes of the Province by section 72 (3) and other provisions of the Act, shall not be submitted to the vote of the Legislative Assembly of the Province, but [illegible] prevent the discussion in the Legislature of those estimates other than estimates relating to the salary and allowances of the Governor, and other expenditure relating to his office for which provision is required to be made by [illegible] in Council.

Under section 72 (2), so much of the estimates of expenditure as relates to other expenditure shall be submitted, in the form of demands for grants, to the Legislative Assembly, and the Legislative Assembly may assent, or refuse its assent, or refuse to assent to any demand, or to assent to a demand subject to a reduction of the amount specified therein.

2. This volume contains the demands for grants relating to estimates of expenditure in 1927-1928. The estimates of expenditure chargeable to revenue are also given in this volume under the appropriate heads, and [illegible] details representing them in the detailed estimates are printed in italics. For purposes of classification of expenditure in the accounts, the main unit is the major head, e.g., 7. Land Revenue, 8. Provincial Excise, etc. The figures in the Annual Financial Statement B are by such major heads. A demand is ordinarily proposed for each major head of account; but for various reasons it is not always convenient to have a demand for grant in respect of each major head. For instance, the major head "22. General Administration" is too [illegible] and heterogeneous to be included in a single demand, and three demands have been proposed in respect of this head:—

VIII. Heads of Provinces, Ministers and Executive Council.

IX. Legislative Bodies.

X. District Administration and Miscellaneous.

Again, a single demand has been proposed for expenditure on [illegible] connected with electric schemes, though the expenditure appears under two different major heads:

38. Scientific departments—Hydro-electric Survey.

XL. Receipts (from electric schemes)—Working expenses.

Separate demands have been proposed for expenditure on Revenue account and for Capital expenditure relating to the same department. Thus, while the working expenses of electric schemes are provided in Demand XIV, the capital outlay on those schemes is shown under Demand XXXIII.

Although the working expenses of irrigation works and electric schemes are taken in reduction of receipts in the Annual Financial Statement A, they are included in the Demands for Grants. A reconciliation of the total amount of the demands with those in the Annual Financial Statement B is given in the statement of Demands for Grants on page (v) infra.

3. The details of the demands for grants relating to expenditure on Civil Works and Irrigation, both on Revenue account and Capital account, are printed in two separate and distinct volumes which have been circulated to members of the Legislature along with this volume.

4. Each demand contains, first, a statement of the total amount required; then, details by sub-heads under which the grant will be accounted for by the department or departments concerned; and lastly, a detailed estimate under each sub-head divided into items. Although the Legislative Assembly has power to [illegible] any particular sub-head or item of a demand, the [illegible] [illegible] to the demand shall be by way of reduction of the total amount of the demand [illegible].

[illegible] JONES

STATEMENT OF DEMANDS FOR GRANTS FOR 1937–1938.

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY.)

Demand number.	Service or Administration to which the demand relates.	Head of account.	Budget Estimate, 1937–1938. Charged on revenues.	Budget Estimate, 1937–1938. Voted.	Reference to pages in the Detailed Estimates.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.	RS.	
		A. Revenue Account.			
I	Land Revenue ..	7. Land Revenue	*1,29,500*	27,09,700	1—10
II	Provincial Excise ..	8. Provincial Excise	*1,50,000*	31,08,000	11—22
III	Stamps	9. Stamps	*2,900*	5,28,800	23—26
IV	Forest	10. Forest	*8,68,100*	32,00,000	27—43
V	Registration	11. Registration	..	29,52,900	44—48
VI	Motor Vehicles Taxation Acts.	12. Charges on account of Motor Vehicles Taxation Acts ..	*42,37,400*	1,07,700	49—51
VII	Irrigation ..	XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses .. .. 17. Irrigation—Interest on works for which Capital Accounts are kept .. 18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues .. 19. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*84,62,100*	75,10,900	52—60
	Debt Charges ..	22. Interest on debt and other obligations	*—49,11,500*	..	61—63
		23. Appropriation for reduction or avoidance of debt ..	*7,00,000*	..	63
VIII	Heads of Provinces, Ministers and Headquarters Staff.	25. General Administration—Secretarial Staff of the Governor, Staff and Household of the Governor, Ministers, and Secretariat and Headquarters Establishments ..	*18,09,000*	19,00,400	64—98
IX	Legislative Bodies ..	25. General Administration—Legislative Bodies ..	*3,500*	8,86,000	99—103
X	District Administration and Miscellaneous.	25. General Administration, District Administration and Miscellaneous	*14,65,400*	2,24,64,200	104—124

STATEMENT OF DEMANDS FOR GRANTS FOR 1937–1938—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number.	Service or Administration to which the demand relates.	Head of account.	Budget Estimate, 1937–1938. Charged on revenues.	Budget Estimate, 1937–1938. Voted.	Reference to pages in the Detailed Estimates.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.	RS.	
		A. Revenue Account—*cont.*			
XI	Administration of Justice.	27. Administration of Justice ..	*19,70,000*	77,67,200	125—142
XII	Jails	28. Jails and Convict Settlements	*1,50,700*	22,61,900	143—156
XIII	Police	29. Police	*10,73,400*	1,51,58,500	157—183
XIV	Electricity ..	36. Scientific Departments—Hydro-Electric Survey .. ; XL. Receipts from Electric Schemes—Working Expenses. ; 51. Interest on Capital outlay on Electric Schemes ..	*14,64,500*	8,52,300	184—199
XV	Education ..	36. Scientific Departments—Provincial Museums and Donations to Scientific Societies .. .. ; 37. Education ..	*61,26,300*	1,98,47,000	200—244
XVI	Medical	38. Medical	*6,04,500*	91,24,900	245—277
XVII	Public Health ..	39. Public Health ..	*1,04,500*	32,71,000	278—292
XVIII	Agriculture	40. Agriculture	*1,40,400*	22,40,100	293—318
XIX	Veterinary	41. Veterinary	*53,600*	10,63,600	319—330
XX	Co-operative Credit ..	42. Co-operative Credit ..	*72,100*	13,61,500	331—335
XXI	Industries	43. Industries (excluding Fisheries)	*1,95,300*	19,31,900	336—358
XXII	Fisheries	43. Industries—Fisheries ..	*7,900*	6,10,000	359—368
XXIII	Miscellaneous Departments.	45. Broadcasting .. .. ; 47. Miscellaneous Departments.	*91,400*	20,78,900	369—389
XXIV	Civil Works—Works ..	50. Civil Works (excluding Grants-in-aid and Establishment and Tools and Plant).	*2,62,800*	53,12,400	390—393
XXV	Civil Works—Establishment and Tools and Plant.	50. Civil Works—Gross Establishment and Tools and Plant	*9,65,500*	35,38,200	394—399

STATEMENT OF DEMANDS FOR GRANTS FOR 1937–1938—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Head of account. (3)	Budget Estimate, 1937–1938. Charged on revenues. (4)	Voted. (5)	Reference to pages in the Detailed Estimates. (6)
			RS.	RS.	
		A. Revenue Account—*cont.*			
XXVI	Civil Works—Grants-in-aid.	50. Civil Works—Grants-in-aid.	..	57,16,700	400—401
XXVII	Famine	54. Famine	*4,500*	1,00,000	402—403
XXVIII	Pensions	55. Superannuation allowances and pensions	*22,97,900*	69,68,400	404—407
XXIX	Stationery and Printing.	56. Stationery and Printing ..	*8,800*	17,31,000	408—419
XXX	Miscellaneous ..	57. Miscellaneous	*4,600*	4,51,100	420—423
		Total—A ..	(*a*) **2,85,15,100**	(*b*) **13,67,55,200**	
		B. Capital Outlay not charged to Revenue Account.			
XXXI	Capital Outlay on Irrigation.	68. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*31,400*	23,70,700	424—426
XXXII	Capital Outlay on Industrial Development.	72. Capital Outlay on Industrial Development ..	..	{ — 1,33,000 † 100 }	427
XXXIII	Capital Outlay on Electric Schemes.	79. Capital Outlay on Electric Schemes	*35,800*	1,18,54,900	428—438
XXXIV	Capital Outlay on Civil Works.	81. Civil Works not charged to Revenue	*1,21,500*	13,84,100	439
XXXV	Commuted value of pensions	83. Payments of commuted value of pensions	*2,01,000*	8,32,000	440
		Total—B ..	**3,89,700**	**1,63,08,800**	

(*a*) and (*b*) are made up of the following :—

	Budget Estimate, 1937–1938. Charged on revenues.	Voted.	Reference to pages in the Detailed Estimates.
	RS.	RS.	
Expenditure from Statement B of the Annual Financial Statement.	*2,80,83,600*	13,12,83,700	
Add—			
(1) Provision for working expenses relating to Irrigation and Electric schemes included in Demands VII and XIV; but taken in reduction of gross revenue under the following Major heads—			
(i) XVII. Irrigation, Navigation, etc., works	*2,79,600*	41,55,700	55
(ii) XL. Receipts from Electric Schemes.	*29,800*	9,03,500	189
(2) Provision for Public Works establishment and tools and plant charges included in Demand XXV on account of Capital works provided for under the following Major heads—			
(i) 68. Construction of Irrigation, Navigation, etc., works ..	*36,600*	1,23,700	426
(ii) 81. Civil Works not charged to Revenue	*85,500*	2,88,600	439
Total ..	*2,85,15,100*	13,67,55,200	

15,93,67,300

STATEMENT OF DEMANDS FOR GRANTS FOR 1937-1938—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Head of account. (3)	Budget Estimate, 1937–1938. Charged on revenues. (4)	Budget Estimate, 1937–1938. Voted. (5)	Reference to pages in the Detailed Estimates. (6)
			RS.	RS.	
		C. Disbursement of Loans and Advances.			
XXXVI	Interest free Advances.	Advances repayable	..	9,40,900	441
XXXVII	Loans and Advances bearing Interest.	Loans to Municipalities, Port Funds, Cultivators, etc. .. Loans to Government Servants ..	..	75,52,100	442—451
		Total—C ..	..	**84,93,000**	
		Grand Total ..	**2,89,04,800**	**16,15,57,000**	

DETAILED ESTIMATES OF DEMANDS FOR GRANTS

DEMAND I—LAND REVENUE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 27,09,700

Total of sums Charged on Revenues .. .. *Rs. 1,29,500*

7—LAND REVENUE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
7. a. CHARGES OF ADMINISTRATION—								
a. TALUK ESTABLISHMENTS—								
A. PAY OF ESTABLISHMENTS ..	..	41,212	..	37,700	..	42,143	..	41,100
B. OTHER CHARGES ..	..	17,121	..	17,300	..	20,725	..	18,300
TOTAL—7. a. ..	..	58,333	..	55,000	..	62,868	..	59,400
7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS—								
b. A. CENTRAL SURVEY OFFICE—								
1. PAY OF OFFICERS.	..	23,419	..	27,000	..	26,981	..	26,600
2. PAY OF ESTABLISHMENTS ..	..	2,04,430	..	2,07,200	..	1,93,124	..	1,92,300
3. OTHER CHARGES ..	*1,370*	15,087	*1,400*	14,600	*1,370*	15,426	..	17,100
Carried over ..	*1,370*	2,42,936	*1,400*	2,48,800	*1,370*	2,35,531	..	2,36,000

7—LAND REVENUE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought Forward ..	*1,370*	2,42,936	*1,400*	2,48,800	*1,370*	2,35,531	..	2,36,000
b. B. PROFESSIONAL SURVEY PARTIES—								
1. PAY OF OFFICERS ..	..	43,549	..	45,300	..	45,363	..	44,600
2. PAY OF ESTABLISHMENTS ..	..	3,17,616	..	3,11,700	..	2,79,557	..	3,01,000
3. ALLOWANCES ..	..	51,636	..	44,000	..	50,464	..	46,000
4. CONTINGENCIES ..	*211*	14,435	*200*	10,300	*176*	10,132	..	11,100
5. BOUNDARY PILLARS AND HIRED LABOUR.	..	1,00,000	..	80,000	..	80,321	..	50,000
b. C. SETTLEMENT—BOARD OF REVENUE—								
1. PAY OF OFFICERS ..	*62,847*	18,100	*64,200*	19,400	*63,715*	16,622	*59,000*	16,500
2. PAY OF ESTABLISHMENTS ..	..	75,788	..	78,100	..	74,688	..	81,700
3. OTHER CHARGES ..	*3,228*	5,388	*3,000*	5,300	*1,967*	4,196	*3,000*	4,800
b. D. SETTLEMENT PARTIES—								
1. PAY OF OFFICERS ..	*21,244*	39,574	*13,800*	30,700	*26,735*	27,222	*41,800*	20,200
2. PAY OF ESTABLISHMENTS ..	..	3,08,740	..	2,61,800	..	2,75,832	..	2,35,600
3. ALLOWANCES AND HONORARIA ..	*6,020*	42,387	*1,800*	49,400	*4,699*	44,539	*7,000*	46,300
4. CONTINGENCIES ..	*4*	15,160	*100*	15,800	*15*	14,122	..	16,500
5. *Deduct*—CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	— 7,283	..	— 4,700	..	— 10,032	..	— 4,700
TOTAL—7. b. ..	*94,924*	12,68,026	*84,500*	11,95,900	*98,677*	11,48,557	*1,10,800*	11,05,600
7. c. LAND RECORDS—								
c. A. MAINTENANCE—ESTATE SURVEYS—								
1. PAY OF OFFICERS.	..	23,542	..	9,300	..	12,626	..	12,100
2. PAY OF ESTABLISHMENTS ..	..	49,617	..	28,300	..	33,767	..	67,200
3. OTHER CHARGES ..	..	19,423	..	10,300	..	9,574	..	24,700
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	7,283	..	4,700	..	10,032	..	4,700
Carried over ..	..	99,865		[illegible]				1,08,700

7—LAND REVENUE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
7. c. LAND RECORDS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..		99,865	..	52,600		65,999		1,08,700
c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS—								
1. PAY OF ESTABLISHMENTS ..	..	59,580	..	54,900	..	59,234	..	57,300
2. OTHER CHARGES ..	..	27,969	..	25,900	..	27,911	..	27,800
TOTAL—7. c. ..	..	1,87,414	..	1,33,400	..	1,53,144	..	1,93,800
7. d. ASSIGNMENTS AND COMPENSATIONS—								
A. PENSIONS	..	1,49,942	..	1,50,000	..	1,44,440	*8,300*	1,42,700
B. COMPENSATIONS IN LIEU OF BERIZ DEDUCTIONS ..	..	10,46,000	..	10,31,000	..	†10,27,000	..	10,27,000
C. OTHER CHARGES ..	..	1,45,934	..	1,59,000	..	1,53,058	..	1,72,000
TOTAL—7. d. ..	..	13,41,876	..	13,40,000	..	13,24,498	*8,300*	13,41,700
7. e. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
OTHER CHARGES (LAW CHARGES)	..	1,922	..	6,800	..	5,826	..	800
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	9,514	*10,400*	400	*10,267*	6,600	*5,600*	4,000
B. STERLING OVERSEAS PAY	*3,219*	2,934	*200*	3,200	*4,053*	1,800	*4,800*	2,400
C. STORES FOR INDIA ..	..	1,309	..	2,400	..	1,693	..	2,000
TOTAL—7. e. ..	*3,219*	15,679	*10,600*	12,800	*14,320*	15,919	*10,400*	9,200
7. f. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES.	— *17*	— 73	..	..	— *67*	— 33	..	..
B. STORES	..	— 7	..	..	..	— 9	..	..
TOTAL—7. f. ..	— *17*	— 80	..	..	— *67*	— 42	..	..
TOTAL—DEMAND I—LAND REVENUE—(ALSO MAJOR HEAD 7)	*98,126*	28,71,248	*95,100*	27,37,100	*1,12,930*	27,04,944	*1,29,500*	27,09,700
	29,69,374		28,32,200		28,17,874		28,39,200	

7. a.—LAND REVENUE—Charges of Administration.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. Taluk Establishments.				
a. A. Pay of Establishments.			Voted	41,212	37,700	42,143	41,100
	51	51	Deputy Surveyors 19 (35—80), 5 (30—70); Draughtsmen 26 (35—60), 1 (30—55).				
			Leave Allowances				
			Temporary Establishments ..				
			Total—a. A.—Voted ..	41,212	37,700	42,143	41,100
a. B. Other Charges.			Travelling and other Allowances	13,569	13,000	15,149	13,000
			Local allowances 1 (13½), 1 (9).				
			Contingencies (Pay of Chainmen) ..	3,552	4,300	5,576	5,300
			Total—a. B.—Voted ..	17,121	17,300	20,725	18,300
Grand Total—7. a.—Charges of Administration—Voted ..				**58,333**	**55,000**	**62,868**	**59,400**

7. b.—LAND REVENUE—Survey, Settlement and Record Operations.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. A. Central Survey Office.				
b. A. 1. Pay of Officers.			Voted	23,419	27,000	26,981	26,600
	2	2	Assistant Directors (300—850); Special pay 1 (50)				
	1	1	Photographic and Printing Expert (400—20/2—600)				
			Leave Allowances				
			Total—b. A. 1—Voted ..	23,419	27,000	26,981	26,600

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. CENTRAL SURVEY OFFICE —*cont.*	RS.	RS.	RS.	RS.
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	1,03,399	1,06,400	94,565	95,000
	31	20	Clerks 4 (85—125), 3 (65—85), 11 (40—65); 1 (30—55); Typist 1 (40—65).				
	54	54	Sub-Assistant 1 (175—275); Mechanic 1 (75—5—125); Draughtsmen and Computers 1 (200—250), 1 (150), 5 (65—125), 45 (35—55) ..				
	76	75	Photo Zincographers 2 (100—150), 3 (65—95), 4 (50—60), 13 (35—55), 2 (30—50), 5 (30), Pressman, Plate cleaners and Frame bearers 34 (15—25), 3 (15—24); Compositors 1 (35—50), 5 (23—35), 3 (22—33) ..				
	32	29	Attenders 6 (23—35); Daffadar 1 (20—25); Peons 20 (15—20), 2 (12—17) ..				
			Leave Allowances				
			TEMPORARY	1,01,031	1,00,800	98,559	97,300
			TOTAL—b. A. 2.—VOTED ..	2,04,430	2,07,200	1,93,124	1,92,300
b. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages) ..	3,201	2,700	3,251	2,600
			Madras House Allowance 1 (15), 1 (24); Presidency allowance 3 (2½).				
			APPARATUS AND MATERIALS ..	5,096	5,000	5,738	6,300
			ELECTRIC CURRENT	2,862	3,000	2,672	3,000
			SERVICE POSTAGE AND TELEGRAMS.	1,000	1,000	995	1,000
			OFFICE EXPENSES AND TOUR CHARGES	721	800	778	700
			OTHER PETTY CONTINGENCIES ..	* *1,370* 2,207	* *1,400* 2,100	* *1,370* 1,992	3,500
			TOTAL—b. A. 3.—VOTED ..	*1,370* 15,087	*1,400* 14,600	*1,370* 15,426	17,100
			TOTAL—b. A. CENTRAL SURVEY OFFICE—VOTED.	*1,370* 2,42,936	*1,400* 2,48,800	*1,370* 2,35,531	2,36,000

* Rates and taxes.

7. b.—LAND REVENUE—Survey, Settlement and Record Operations—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. B. Professional Survey Parties.				
b. B. 1. Pay of Officers.			Voted	43,549	45,300	45,363	44,600
	4	4	Assistant Directors 1 (1,000—1,200), 3 (300—850).				
			Leave allowances				
			Total—b. B. 1.—Voted ..	43,549	45,300	45,363	44,600
b. B. 2. Pay of Establishments.			Voted—				
			Permanent	2,88,447	3,04,700	2,72,547	2,95,600
	10	10	Sub-Assistants 10 (175—275) ..				
	402	402	Head Surveyors 12 (75—125); Deputy Surveyors 90 (35—60); Field Surveyors 120 (30), 180 (22½); Personal pay 5 (7½).				
	50	50	Clerks 4 (60—80), 43 (35—60), 1 (30—55); Typists 2 (35—60); Special pay—Typewriting 1 (10).				
	110	110	Computers and Draughtsmen 1 (70—100), 1 (60—85), 2 (60), 105 (30—50), 1 (28—45) ..				
	62	62	Peons (12—18); Personal pay 2 (1).				
			Leave allowances				
			Temporary	29,169	7,000	7,010	5,400
			Total—b. B. 2.—Voted ..	3,17,616	3,11,700	2,79,557	3,01,000
b. B. 3. Allowances.			Voted—				
			Travelling Allowances (including cost of passages) ..	38,605	35,000	39,648	37,000
			Fixed Travelling Allowances ..	8,555	9,000	8,119	9,000
			Other Compensatory	4,476	..	2,697	..
			Total—b. B. 3.—Voted ..	51,636	44,000	50,464	46,000
b. B. 4. Contingencies.			Voted—				
			Rents	3,205	2,300	3,165	3,200
			Service Postage and Telegrams.	3,144	3,200	2,740	3,000
			Office Expenses and Cleaning Charges	926	1,000	848	900
			Other Contingencies	{ * *211* 7,160	* *200* 3,800	* *176* 3,379 }	4,000
			Total—b. B. 4.—Voted ..	*211* 14,435	*200* 10,300	*176* 10,132	.. 11,100
b. B. 5. Boundary Pillars and hired Labour.			Total—b. B. 5.—Voted ..	1,00,000	80,000	80,321	50,000
			Total—b. B. Professional Survey Parties—Voted ..	*211* 5,27,236	*200* 4,91,300	*176* 4,65,837	.. 4,52,700

7. b.—LAND REVENUE—Survey, Settlement and Record Operations—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. C. Settlement—Board of Revenue.				
b. C. 1. Pay of Officers.			Charged on revenues	*62,847*	*64,200*	*63,715*	*59,000*
			Portion of the pay of the Members of the Board of Revenue transferred from "25. General Administration —Board of Revenue."				
	1	*1*	*Joint Secretary (1,275); Special pay (200).*				
			Voted	18,100	19,400	16,622	16,500
	2	1	Additional Assistant Secretary 1 (300—850); Special pay 1 (50).				
	1	1	Assistant (400); Personal pay (50).				
			Leave Allowances.				
			Total—b. C. 1. Charged on revenues	*62,847*	*64,200*	*63,715*	*59,000*
			Total—b. C. 1. Voted ..	18,100	19,400	16,622	16,500
b. C. 2. Pay of Establishments.			Voted	75,788	78,100	74,688	81,700
	5	5	Superintendents 1 (300—10—350), 2 (200—250), 1 (100—150), 1 (65—125).				
	55	58	Clerks 20 (65—125), 2 (65—85), 12 (40—80), 18 (40—65); Typists 6 (40—80); Special pay —Shorthand 1 (25); Typewriting 2 (10).				
	34	35	Attenders 6 (23—35); Muchis 2 (23—35); Peons 2 (20—25), 24 (15—20); 1 (12—18).				
			Cost of Survey training.				
			Leave Allowances.				
			Temporary Establishments.				
			Total—b. C. 2—Voted ..	75,788	78,100	74,688	81,700
b. C. 3. Other Charges.			Charged on revenues—				
			Travelling Allowances (including cost of passages)	*3,228*	*3,000*	*1,967*	*3,000*
			Voted—				
			Travelling Allowances ..	1,490	3,000	1,860	2,500
			Contingencies	3,898	2,300	2,336	2,300
			Total—b. C. 3. Charged on revenues	*3,228*	*3,000*	*1,967*	*3,000*
			Total—b. C. 3. Voted ..	5,388	5,300	4,196	4,800
			Total—b. C.—Settlement—Board of Revenue ..	1,65,351	1,70,000	1,61,188	1,65,000
			Charged on revenues ..	*66,075*	*67,200*	*65,682*	*62,000*
			Voted ..	99,276	1,02,800	95,506	1,03,000

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. D. SETTLEMENT PARTIES.				
b. D. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*21,244*	*13,800*	*26,735*	*41,800*
	1	*3*	*Special Settlement Officers 2 (1,200); 1 (1,100).*				
			VOTED	39,574	30,700	27,222	20,200
	6	4	Special Assistant Settlement Officers 1 (800), 1 (500), 1 (420) for 9 months; 1 (700) plus special pay 1 (100) for 1 month				
			TOTAL—b. D. 1. *Charged on revenues*	*21,244*	*13,800*	*26,735*	*41,800*
			TOTAL—b. D. 1. VOTED ..	39,574	30,700	27,222	20,200
b. D. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	71,421	69,300	72,619	70,600
	6	6	Sarishtadars 3 (200—10—300); Supervisors 2 (150—5—200), 1 (125—10/2—175).				
	84	84	Clerks, Accountants and Inspectors 3 (80—120), 5 (60—80), 1 (55—70), 62 (35—60), 13 (30—55).				
	39	39	Peons 37 (12—18), 2 (12—17) ..				
			Leave Allowances				
			TEMPORARY	2,37,319	1,92,500	2,03,213	1,65,000
			TOTAL—b. D. 2—VOTED ..	3,08,740	2,61,800	2,75,832	2,35,600
b. D. 3. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*6,020*	*1,800*	*4,699*	*7,000*
			VOTED—				
			TRAVELLING ALLOWANCES INCLUDING FIXED TRAVELLING ALLOWANCES	34,896	37,100	34,118	45,000
			OTHER COMPENSATORY	90	800	1,933	500
			HONORARIA TO KARNAMS ..	7,401	11,500	8,488	800
			TOTAL—b. D. 3. *Charged on revenues*	*6,020*	*1,800*	*4,699*	*7,000*
			TOTAL—b. D. 3. VOTED ..	42,387	49,400	44,539	46,300
b. D. 4. CONTINGENCIES.			VOTED—				
			RENTS	5,158	5,700	4,829	5,500
			SERVICE POSTAGE AND TELEGRAMS.	3,644	4,000	3,875	3,700
			OFFICE EXPENSES	2,353	2,300	1,821	2,800
			TOUR CHARGES	594	800	634	1,000
			OTHER CONTINGENCIES	* *4* 3,411	* *100* 3,000	* *15* 2,963	3,500
			TOTAL—b. D. 4.—VOTED ..	*4* 15,160	*100* 15,800	*15* 14,122	16,500

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength 1936-1937. (2)	Strength 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			b. D. SETTLEMENT PARTIES—*cont.*	RS.	RS.	RS.	RS.
b. D. 5. *Deduct*—CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED .. .. Charges recoverable from Land Records Department	— 7,283	— 4,700	— 10,032	— 4,700
			TOTAL—b. D. 5—VOTED ..	— 7,283	— 4,700	— 10,032	— 4,700
			TOTAL—b. D. SETTLEMENT PARTIES ..	4,25,846	3,68,700	3,83,132	3,62,700
			Charged on revenues ..	*27,268*	*15,700*	*31,449*	*48,800*
			VOTED ..	3,98,578	3,53,000	3,51,683	3,13,900
GRAND TOTAL—7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..				13,62,950	12,80,400	12,47,234	12,16,400
			Charged on revenues ..	*94,924*	*84,500*	*98,677*	*1,10,800*
			VOTED ..	12,68,026	11,95,900	11,48,557	11,05,600

7. c.—LAND REVENUE—LAND RECORDS.

Sub-heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
			c. A. MAINTENANCE—ESTATE SURVEYS.				
c. A. 1. PAY OF OFFICERS.			VOTED— Temporary Officers	23,542	9,300	12,626	12,100
			TOTAL—c. A. 1—VOTED ..	23,542	9,300	12,626	12,100
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED— Establishments	49,617	28,300	33,767	67,200
			TOTAL—c. A. 2—VOTED ..	49,617	28,300	33,767	67,200
c. A. 3. OTHER CHARGES.			VOTED— TRAVELLING AND OTHER ALLOWANCES	12,562	6,700	6,764	19,700
			CONTINGENCIES	6,861	3,600	2,810	5,000
			TOTAL—c. A. 3—VOTED ...	19,423	10,300	9,574	24,700
c. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED .. .. Charges payable to the Settlement Department	7,283	4,700	10,032	4,700
			TOTAL—c. A. 4—VOTED ..	7,283	4,700	10,032	4,700
			TOTAL—c. A. MAINTENANCE—ESTATE SURVEYS—VOTED ..	99,865	52,600	65,999	1,08,700

7. c.—LAND REVENUE—LAND RECORDS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS
			c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS.				
			VOTED	59,580	54,900	59,234	57,300
c. B. 1. PAY OF ESTABLISHMENTS.	76	74	Head Surveyor 1 (75—125); Surveyors 3 (40—80), 59 (35—80), 10 (30—70); Draughtsman 1 (30—50).				
	1	1	Peon (15—20).				
			Leave allowances.				
			TEMPORARY ESTABLISHMENT ..				
			TOTAL—c. B. 1.—VOTED ..	59,580	54,900	59,234	57,300
c. B. 2. OTHER CHARGES.			VOTED—				
			FIXED TRAVELLING ALLOWANCES 12 (15); COMPENSATORY ALLOWANCES 1 (15), 3 (13½), 1 (9), 5 (4); MADRAS HOUSE ALLOWANCE 1 (12½); Presidency allowance 3 (6½)	4,408	3,700	4.951	4,800
			CONTINGENCIES (PAY OF CHAINMEN, ETC.)	23,561	22,200	22,960	23,000
			TOTAL—c. B. 2.—VOTED ..	27,969	25,900	27,911	27,800
			TOTAL—c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS—VOTED ..	87,549	80,800	87,145	85,100
GRAND TOTAL—7. c. LAND RECORDS—VOTED ..				1,87,414	1,33,400	1,53,144	1,93,800

7. d.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS.

Sub-heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
d. A. PENSIONS.			CHARGED ON REVENUES—				
			To inamdars and other grantees ..	†	†	†	*300*
			In lieu of resumed lands	†	†	†	*8,000*
			VOTED—				
			TO INAMDARS AND OTHER GRANTEES	26,592	23,000	23,523	22,700
			IN LIEU OF RESUMED LANDS ..	1,23,350	1,27,000	1,20,917	1,20,000
			TOTAL—d. A. *Charged on revenues*	..	..	..	*8,300*
			TOTAL—d. A. VOTED ..	1,49,942	1,50,000	1,44,440	1,42,700
d. B. COMPENSATIONS IN LIEU OF BERIZ DEDUCTIONS.			VOTED—				
			Compensations in lieu of beriz deductions	10,46,000	10,31,000	‡ 10,27,000	10,27,000
			TOTAL—d. B.—VOTED ..	10,46,000	10,31,000	10,27,000	10,27,000
d. C. OTHER CHARGES.			VOTED—				
			MALIKHANAS	4,028	4,000	3,854	4,000
			FISHERY RENTALS	89,850	1,03,200	1,49,204 (Fishery Rentals and Other Charges together)	1,14,900
			OTHER CHARGES	52,056	51,800		53,100
			TOTAL—d. C.—VOTED ..	1,45,934	1,59,000	1,53,058	1,72,000
GRAND TOTAL—7 d.—ASSIGNMENTS AND COMPENSATIONS ..				13,41,876	13,40,000	13,24,498	13,50,000
Charged on revenues ..				..	..	..	*8,300*
VOTED ..				13,41,876	13,40,000	13,24,498	13,41,700

† Under Section 300 (2) of the Government of India Act, 1935, a portion of the pensions previously treated as Voted will be charged on Revenues from 1st April 1937.

‡ R[illegible]

DEMAND II—PROVINCIAL EXCISE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 31,08,000.

Total of sums Charged on Revenues .. .. Rs. 1,50,000

8—PROVINCIAL EXCISE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
8. a. SUPERINTENDENCE—								
a. A. EXCISE COMMISSIONER—								
1. PAY OF OFFICERS ..	*40,936*	13,567	*41,000*	11,400	*53,202*	11,400	*52,700*	11,400
2. PAY OF ESTABLISHMENTS ..	..	33,018	..	34,000	..	35,249	..	35,500
3. OTHER CHARGES ..	*1,971*	11,196	*2,500*	10,000	*1,924*	10,570	*2,000*	11,700
4. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	— 437	..	— 700	..	..	..	..
a. B. DEPUTY AND ASSISTANT COMMISSIONERS—								
1. PAY OF OFFICERS ..	*14,030*	74,314	*14,400*	71,800	*14,700*	73,936	*15,600*	74,500
2. PAY OF ESTABLISHMENTS ..	..	41,652	..	42,500	..	40,255	..	41,000
3. ALLOWANCES ..	*3,318*	30,395	*3,000*	29,700	*3,059*	31,396	*3,500*	27,700
4. CONTINGENCIES ..	*1,361*	20,622	*1,400*	19,300	*1,349*	23,219		23,400
a. C. LABORATORY ESTABLISHMENTS ..	..	6,380	..	6,700	..	8,862	..	8,500
a. D. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR—								
1. PAY OF ESTABLISHMENTS ..	..	..	..	17,400	..	15,707	..	18,400
2. ALLOWANCES ..	..	..	..	1,500	..	988	..	1,500
3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	..	..	— 18,900	..	— 16,695	..	— 19,900
a. E. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	..	..	58,300	..	53,079	..	57,900
2. ALLOWANCES ..	..	..	..	6,200	..	5,770	..	6,000
3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	..	..	— 64,500	..	— 58,849	..	— 63,900
TOTAL—8. a. ..	*61,616*	2,30,707	*62,300*	2,24,700	*74,234*	2,34,887	*73,800*	2,33,700

8—PROVINCIAL EXCISE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8. b. DISTRICT EXECUTIVE ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
b. A. ORDINARY AREAS.								
1. PAY OF OFFICERS.	..	2,74,775	..	2,74,300	..	2,69,530	..	2,80,000
2. PAY OF ESTABLISHMENTS ..	..	13,94,144	..	14,10,400	..	13,89,908	..	14,12,200
3. ALLOWANCES AND HONORARIA ..	..	3,45,254	..	3,67,700	..	3,67,656	..	3,74,100
4. CONTINGENCIES ..	*4,831*	1,12,405	*5,000*	1,29,400	*4,762*	1,16,475	..	1,38,300
5. PETTY CONSTRUCTION AND REPAIRS.	..	16,563	..	24,000	..	22,554	..	19,300
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	..	..	..	..	— 2,000	..	— 2,000
b. B. PARTIALLY EXCLUDED AREAS.								
1. PAY OF OFFICERS ..	..	15,120	..	5,100	..	3,524	..	3,300
2. PAY OF ESTABLISHMENTS	..	82,240	..	28,300	..	28,104	..	29,400
3. ALLOWANCES AND HONORARIA ..	..	35,122	..	9,200	..	10,716	..	10,900
4. OTHER CONTINGENCIES	..	10,255	..	4,700	..	2,605	..	4,400
TOTAL—8. b. ..	*4,831*	22,85,878	*5,000*	22,53,100	*4,762*	22,09,072	..	22,69,900
8. c. DISTILLERIES—								
c. A. ORDINARY AREAS.								
1. PAY OF OFFICERS.	..	4,868	..	4,500	..	5,088	..	3,900
2. PAY OF ESTABLISHMENTS ..	..	65,059	..	63,500	..	60,348	..	56,300
3. OTHER CHARGES.	*57*	13,516	*100*	10,600	*105*	13,070	..	12,300
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, ETC ..	..	..	..	..	..	..	..	2,000
c. B. PARTIALLY EXCLUDED AREAS.								
PAY OF ESTABLISHMENTS AND OTHER CHARGES	..	15,797	..	4,300	..	4,754	..	4,300
TOTAL—8. c. ..	*57*	99,240	*100*	82,900	*105*	83,260	..	78,800

8—PROVINCIAL EXCISE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
8. d. COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	..	6,67,407	..	5,38,600	..	5,47,231	..	4,33,800
8. e. COMPENSATIONS—								
A. INDIAN STATES AND OTHER GOVERNMENTS	*95,896*	42,185	*96,500*	31,900	*80,477* *+18,150*†	32,594	*69,800*	62,900
B. MISCELLANEOUS COMPENSATIONS ..	..	13,647	..	13,700	..	13,758	..	13,700
TOTAL—8. e. ..	*95,896*	55,832	*96,500*	45,600	*80,477* *+ 18,150*	46,352	*69,800*	76,600
8. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	10,198	*10,600*	12,600	*10,267*	2,067	*5,600*	8,800
B. STERLING OVERSEAS PAY.	*286*	7,043	*200*	4,600	*640*	7,333	*800*	5,000
C. STORES FOR INDIA ..	..	1,007	..	1,800	..	2,413	..	1,400
TOTAL—8. f. ..	*286*	18,248	*10,800*	19,000	*10,907*	11,813	*6,400*	15,200
8. g. LOSS OR GAIN BY EXCHANGE ..	..	— 94	..	..	*— 53*	— 55	..	..
TOTAL—DEMAND II—PROVINCIAL EXCISE (ALSO MAJOR HEAD 8).	*1,62,686*	33,57,218	*1,74,700*	31,63,900	*1,88,582*	31,32,560	*1,50,000*	31,08,000
	35,19,904		33,38,600		33,21,142		32,58,000	

† Represents adjustment anticipated in the March 1937 Final Accounts on account of compensation payable to the French Government—see page 22 *infra*.

8. a.—PROVINCIAL EXCISE—Superintendence.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. A. Excise Commissioner.	RS.	RS.	RS.	RS.
a. A. 1. Pay of Officers.			Charged on Revenues	*41,110* ** — 174*	*41,000*	*53,202*	*52,700*
			Commissioner (Portion transferred from "25. General Administration—Board of Revenue").				
			Additional Joint Secretary (Half the salary transferred from "25. General Administration—Board of Revenue").				
			Leave Allowances.				
			Voted	13,567	11,400	11,400	11,400
	1	1	Assistant Secretary 1 (600—50—900); Special pay (50).				
			Total—a. A. 1. *Charged on Revenues.*	*40,936*	*41,000*	*53,202*	*52,700*
			Total—a. A. 1. Voted ..	13,567	11,400	11,400	11,400
a. A. 2. Pay of Establishments.			Voted	33,018	34,000	35,249	35,500
	29	29	Superintendents 1 (200—250), 3 (125—175); Clerks 9 (65—125), 2 (55—100); 14 (40—80); Special pay—Shorthand 1 (25), 1 (15); Typewriting 2 (10) ..				
	20	20	Attenders 2 (23—35), 1 (19—30), 1 (20—25); Peons 2 (20—25), 9 (15—20), 5 (12—17) ..				
			Leave Allowances				
			Temporary Peons 2 (12—17)—Half cost transferred from "25. General Administration" ..				
			Total—a. A. 2.—Voted ..	33,018	34,000	35,249	35,500
a. A. 3. Other Charges.			Charged on Revenues				
			Travelling allowances (including cost of passages)	*1,971*	*2,500*	*1,924*	*2,000*
			Voted—				
			Travelling allowances; Presidency allowance 6 ($2\frac{1}{2}$); Madras House allowance 1 ($47\frac{1}{2}$); Temporary—Presidency allowance 2 ($2\frac{1}{2}$)—Half cost transferred from "25. General Administration" ..	1,724	2,200	1,872	2,000
			Other Contingencies	9,472	7,800	8,698	9,700
			Total—a. A. 3. *Charged on Revenues.*	*1,971*	*2,500*	*1,924*	*2,000*
			Total—a. A. 3. Voted ..	11,196	10,000	10,570	11,700
a. A. 4. Charges recoverable from Governments and Departments.			Voted—				
			Expenditure on stamps work debitable to "9. Stamps"	— 437	— 700	† ..	† ..
			Total—a. A. 4.—Voted ..	— 437	— 700	..	..
			Total—a. A. Excise Commissioner ..	1,00,251	98,200	1,12,345	1,13,300
			Charged on Revenues ..	*42,907*	*43,500*	*55,126*	*54,700*
			Voted ..	57,344	54,700	57,219	58,600

* Emergency deduction from pay.

† As the staff relating to 'Stamps' has been transferred to the ... made from 1936-1937.

8. a.—PROVINCIAL EXCISE—Superintendence—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts. 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. B. Deputy and Assistant Commissioners.	RS.	RS.	RS.	RS.
a. B. 1. Pay of Officers.			Charged on Revenues	*14,087* * *— 57*	*14,400*	*14,700*	*15,600*
	1	*1*	*Deputy Commissioner, I.C.S.*				
			Voted	74,314	71,800	73,936	74,500
	1	1	Deputy Commissioner 1 (1,300—75/2—1,375).				
	7	7	Assistant Commissioners 1 (1,000—1,200), 3 (600—900), 3 (500—700).				
			Leave Allowances.				
			Total—a. B. 1. *Charged on Revenues.*	*14,030*	*14,400*	*14,700*	*15,600*
			Total—a. B. 1. Voted ..	74,314	71,800	73,936	74,500
a. B. 2. Pay of Establishments.			Voted	41,652	42,500	40,255	41,000
	49	50	Clerks 2 (100—150), 7 (55—100), 1 (60—80), 10 (55—70), 1 (40—65), 21 (35—60), 8 (30—55); Special pay—Typewriting 1 (10).				
	44	44	Peons 1 (15—20), 29 (12—18), 14 (12—17); Personal pay 1 (6).				
			Leave Allowances				
			Total—a. B. 2.—Voted ..	41,652	42,500	40,255	41,000
a. B. 3. Allowances.			Charged on Revenues—				
			Travelling allowances (including cost of passages)	*3,318*	*3,000*	*3,059*	*3,500*
			Voted—				
			Travelling allowances (including cost of passages)	30,395	29,700	31,396	27,700
			Total—a. B. 3. *Charged on Revenues.*	*3,318*	*3,000*	*3,059*	*3,500*
			Total—a. B. 3. Voted ..	30,395	29,700	31,396	27,700

* Emergency deduction from pay.

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			a. B. DEPUTY AND ASSISTANT COMMISSIONERS—*cont.*	RS.	RS.	RS.	RS.
a. B. 4. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS.	537	1,000	557	900
			PAY OF MENIALS	1,398	1,100	1,394	1,400
			SERVICE POSTAGE AND TELEGRAMS.	9,998	8,000	11,239	11,000
			TOUR CHARGES	6,982	6,700	7,578	7,000
			PETTY CONTINGENCIES	* *1,361* 1,707	* *1,400* 2,500	* *1,349* 2,451	3,100
				1,361	*1,400*	*1,349*	..
			TOTAL—a. B. 4.—VOTED ..	20,622	19,300	23,219	23,400
			TOTAL—a. B. DEPUTY AND ASSISTANT COMMISSIONERS.	1,85,692	1,82,100	1,87,914	1,85,700
			Charged on Revenues ..	*18,709*	*18,800*	*19,108*	*19,100*
			VOTED ..	1,66,983	1,63,300	1,68,806	1,66,600
			a. C. LABORATORY ESTABLISHMENTS.				
a. C. LABORATORY ESTABLISHMENTS.			VOTED	5,232	5,700	7,519	7,400
	3	3	Assistants 1 (200—12½—300), 1 (120—7½—180), 1 (80—5—100).				
	2	2	Attender 1 (23—35); Peon 1 (12—17)				
			Leave Allowances				
			ALLOWANCES, HONORARIA AND CONTINGENCIES	1,148	1,000	1,343	1,100
			TOTAL—a. C. LABORATORY ESTABLISHMENTS—VOTED ..	6,380	6,700	8,862	8,500

* Rates and taxes.

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. D. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR.	RS.	RS.	RS.	RS.
a. D. 1. PAY OF ESTABLISHMENTS.	50	56	VOTED .. Assistant Inspectors 2 (125) for 10 months, 1 (125) for 3 months; Sub-Inspectors 3 (90) for 6 months, 21 (80)—2 for 12 months, 2 for 10 months, 3 for 8 months, 9 for 6 months, 3 for 5 months, 2 for 3 months. Peons 29 (12—18)—2 for full year, 6 for 10 months, 3 for 8 months, 12 for 6 months, 3 for 5 months, 3 for 3 months.	..	17,400	15,707	18,400
			TOTAL—a. D. 1.—VOTED ..	..	17,400	15,707	18,400
a. D. 2. ALLOWANCES.			VOTED .. Travelling Allowances.	..	1,500	988	1,500
			TOTAL—a. D. 2.—VOTED ..	..	1,500	988	1,500
a. D. 3. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED .. Recoverable from the Central Government.	..	—18,900	—16,695	—19,900
			TOTAL—a. D. 3.—VOTED ..	..	—18,900	—16,695	—19,900
			TOTAL—a. D.—VOTED ..	..	..	..	..
			a. E. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES.				
a. E. 1. PAY OF OFFICERS AND ESTABLISHMENTS.	1	1	VOTED .. Inspector (325).	..	58,300	53,079	57,900
	163	184	Assistant Inspectors 1 (150), 1 (125); Sub-Inspectors 1 (90), 18 (55); Superintendent 1 (100—150); Clerks 1 (37—70), 19 (35—60), 25 (30—55), Special pay 1 (5); Sub-Inspector Clerk 1 (60); Attender 1 (19—30); Peons 115 (12—17).				
			TOTAL—a. E. 1.—VOTED ..	..	58,300	53,079	57,900
a. E. 2. ALLOWANCES.			VOTED .. Travelling Allowances and other Compensatory.	..	6,200	5,770	6,000
			TOTAL—a. E. 2.—VOTED ..	..	6,200	5,770	6,000
a. E. 3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			Recoverable from the Central Government ..	..	—63,900	—58,249	—63,300
			Portion of the pay of the Inspector debitable to 8. c. Provincial Excise—Distilleries—Ordinary areas ..	..	—600	—600	—600
			TOTAL—a. E. 3.—VOTED ..	..	—64,500	—58,849	—63,900
			TOTAL—a. E. VOTED ..	..	..	..	..
GRAND TOTAL—8. a.-SUPERINTENDENCE.				2,92,323	2,87,000	3,09,121	3,07,500
			Charged on revenues ..	*61,616*	*62,300*	*74,234*	*73,800*
			VOTED ..	2,30,707	2,24,700	2,34,887	2,33,700

8. b.—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. A. Ordinary Areas.				
b. A. 1. Pay of Officers.			Voted	2,74,775	2,74,300	2,69,530	2,80,000
	56	57	Inspectors 12 (525), 12 (425), 15 (375), 12 (325), 6 (275).				
	4	3	Inspectors on training 3 (175), two for the whole year and one for 8 months.				
			Leave Allowances				
			Total—b. A. 1.—Voted ..	2,74,775	2,74,300	2,69,530	2,80,000
b. A. 2. Pay of Establishments.			Voted—				
			Permanent	13,94,146 * — 2	14,10,400	13,89,908	14,12,200
	600 [603]	599 [602]	Assistant Inspectors 2 (175), 12 (150), 8 (125); Sub-Inspectors 65 (90), 103 (80), 180 (70), 155 (60), 74 (55); Special pay 9 (22½).				
	444	445	Clerks 2 (65—85), 1 (60—80), 3 (40—65), 415 (35—60), 23 (30—55); Shroff 1 (20—35); Special pay 1 (13½), 56 (5).				
	2,833	2,833	Peons 1 (20—25), 23 (15—20), 2,730 (12—18), 79 (12—17); Special pay 39 (2).				
			Leave Allowances.				
			Temporary—				
	16	20	Assistant Inspectors 2 (150), 18 (125)—9 for 12 months, 1 for 6 months, 2 for 5 months, 5 for 4 months, 1 for 3 months; Special pay 1 (20) for 6 months, 1 (20) for 3 months.				
	32	20	Sub-Inspectors 1 (60), 6 (55) for 12 months, 1 (55) for 11 months, 1 (55) for 8 months, 8 (55) for 6 months, 2 (55) for 3½ months, 1 (55) for 1 month; Special pay 1 (22½) for 12 months, 1 (7½) for 8 months, 8 (7½) for 6 months, 1 (7½) for one month.				
	5	5	Special Botanist 1 (200—10—250); Personal pay 1 (20); Clerk 1 (30—55); Plant collector 1 (28—38); Laboratory attender 1 (19—30), Peon 1 (12—17).				
	8	8	Clerks 6 (35—60), 1 (30—55), 1 (30—55) for 6 months.				
	24	24	Petty officers 24 (24)				
	222	269	Peons 31 (12—18), 8 (12), 116 (12—17), 2 (12) for 8 months, 2 (12) for 7 months, 62 (12—18) for 6 months, 9 (12—18) for 5 months, 20 (12—18) for 4 months, 11 (12) for 3½ months, 8 (12) for 3 months; Special pay 62 (3) for 6 months, 4 (2) for 12 months, 2 (3) for 8 months, 8 (3) for 3 months.				
			Total—b. A. 2.—Voted ..	13,94,144	14,10,400	13,89,908	14,12,200

* Emergency deduction from pay.

8. b.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935-1936. (3)	Budget Estimate, 1936-1937. (4)	Preliminary Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)
	b. A. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.
b. A. 3. ALLOWANCES AND HONORARIA.	VOTED—				
	TRAVELLING ALLOWANCES (including cost of passages)	1,20,231	1,17,500	1,35,987	1,30,400
	FIXED TRAVELLING ALLOWANCES	2,06,426	2,24,100	2,18,900	2,17,600
	OTHER COMPENSATORY ALLOWANCES (including payments on account of medical treatment of Government servants); Madras house allowance 5 (25), 7 (15); Presidency allowance 1 (6½), 19 (2½); Local allowance 2 (13½), 3 (9), 1 (4½), 8 (1-13-0), 9 (0-14-0); Conveyance allowance 1 (20), 12 (4)	3,332	4,200	4,376	4,200
	HONORARIA	15,265	21,900	8,393	21,900
	TOTAL—b. A. 3.—VOTED ..	3,45,254	3,67,700	3,67,656	3,74,100
b. A. 4. CONTINGENCIES.	VOTED—				
	RENTS	4,815	4,500	4,248	4,500
	SERVICE POSTAGE AND TELEGRAMS	41,201	35,100	47,623	45,000
	TOUR CHARGES	4,823	5,800	4,751	4,800
	OFFICE EXPENSES	7,348	7,100	7,522	7,100
	FREIGHT CHARGES	18,827	17,900	15,692	17,900
	RATES AND TAXES	*4,831*	*5,000*	*4,762*	5,000
	CLOTHING AND EQUIPMENT	4,792	15,000	5,789	10,000
	REWARDS	20,323	32,700	17,794	32,700
	OTHER CONTINGENCIES	10,276	11,300	13,056	11,300
		4,831	*5,000*	*4,762*	..
	TOTAL—b. A. 4.—VOTED ..	1,12,405	1,29,400	1,16,475	1,38,300
b. A. 5. PETTY CONSTRUCTION AND REPAIRS.	TOTAL—b. A. 5.—VOTED ..	16,563	24,000	22,554	19,300
b. A. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	*Deduct*— Portion of pay and allowances of staff in Pondicherry and Kariakkal frontiers for administration of the Match (Excise) Duty Act.	..	..	— 2,000†	— 2,000
	TOTAL—b. A. 6.—VOTED ..	..	..	— 2,000	— 2,000
		4,831	*5,000*	*4,762*	..
	TOTAL—b. A.—ORDINARY AREAS—VOTED ..	21,43,141	22,05,800	21,64,123	22,21,900

† Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final Accounts.

8. b.—PROVINCIAL EXCISE—District Executive Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. B. Partially Excluded areas.	RS.	RS.	RS.	RS.
b. B. 1. Pay of Officers.			Voted	15,120	5,100	3,524	3,300
	1	1	Inspector 1 (275)				
			Leave Allowances				
			Total—b. B. 1.—Voted ..	15,120	5,100	3,524	3,300
b. B. 2. Pay of Establishments.			Voted—				
			Permanent	82,240	28,300	28,104	29,400
	1	1	Assistant Inspector 1 (150); Special pay 1 (45).				
	11	11	Sub-Inspectors 1 (90), 4 (80), 3 (70), 2 (60), 1 (55); Special pay 10 (22½), 1 (13½).				
	4	4	Clerks 4 (35—60); Special pay 1 (13½), 1 (5).				
	60	60	Peons (12—18); Special pay 23 (2).				
			Leave Allowances				
			Temporary				
	1	1	Peon 1 (12—17)				
			Total—b. B. 2.—Voted ..	82,240	28,300	28,104	29,400
b. B. 3. Allowances and Honoraria.			Voted—				
			Travelling Allowances ..	17,936	4,700	5,007	5,000
			Fixed Travelling Allowances ..	16,852	4,100	5,698	5,500
			1 (112), 1 (85), 10 (28), 1 (32).				
			Honoraria	334	400	11	400
			Total—b. B. 3.—Voted ..	35,122	9,200	10,716	10,900
b. B. 4. Contingencies.			Voted—				
			Petty Construction and Repairs.	3,089	1,600	951	1,300
			Rewards	987	800	50	800
			Service Postage and Telegrams.	2,376	800	799	800
			Tour Charges	1,065	400	168	400
			Other Petty Contingencies ..	2,738	1,100	637	1,100
			Total—b. B. 4.—Voted ..	10,255	4,700	2,605	4,400
			TOTAL—b. B. PARTIALLY EXCLUDED AREAS—Voted.	1,42,737	47,300	44,949	48,000
GRAND TOTAL—8. b.—DISTRICT EXECUTIVE ESTABLISHMENTS—Voted ..				*4,831*	*5,000*	*4,762*	..
				22,85,878	22,53,100	22,09,072	22,69,900

8. c.—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. A. ORDINARY AREAS.				
c. A. 1. PAY OF OFFICERS.			VOTED	4,868	3,900	4,488	3,300
	1	1	Inspector 1 (275).				
			Leave Allowances				
			Portion of the pay of the Inspector transferred from 8. a. E. Charges on collection of Excise duty on matches		600	† 600	600
			TOTAL—c. A. 1.—VOTED ..	4,868	4,500	5,088	3,900
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED	65,059	63,500	60,548	56,500
	10	10	Assistant Inspectors 1 (175), 4 (150), 5 (125).				
	24	23	Sub-Inspectors 2 (80), 6 (70), 15 (60).				
	2	2	Clerks 2 (35—60); Special pay 1 (5).				
	77	77	Peons 3 (20—25), 3 (15—20), 71 (12—18); Personal pay 1 (2).				
			Leave Allowances				
	12	9	Temporary—Sub-Inspectors 2 (90), 1 (55); Clerk 1 (30—55); Peons 3 (12—18), 2 (12).				
			Moiety of the cost recoverable from the Government of India on account of the clerk in the office of the Inspector, Southern Distillery Circle, attending to the work relating to the Administration of Sugar and Matches (Excise Duty) Acts.	..	..	† — 200	— 200
			TOTAL—c. A. 2.—VOTED ..	65,059	63,500	60,348	56,300
c. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	5,559	3,600	5,026	4,800
			OTHER COMPENSATORY ALLOWANCES AND HONORARIA	4,394	3,400	4,393	4,000
			SERVICE POSTAGE AND TELEGRAMS.	2,691	2,400	2,702	2,400
			OTHER CONTINGENCIES	* *57* 872	* *100* 1,200	* *105* 949	1,100
				57	*100*	*105*	..
			TOTAL—c. A. 3.—VOTED ..	13,516	10,600	13,070	12,300
c. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, ETC.			VOTED—				
			CONTRIBUTION PAYABLE TO THE GOVERNMENT OF ORISSA FOR SUPPLY OF ARRACK TO THE ELURIPETA DEPOT AND PALASA WAREHOUSE IN VIZAGAPATAM ..	..	..	..	2,000
			TOTAL—c. A. 4.—VOTED ..	..	..	..	2,000
TOTAL—c. A.—ORDINARY AREAS—VOTED ..				*57* 83,443	*100* 78,600	*105* 78,506	.. 74,500

* Rates and taxes. † Represents the Revised Estimate for 1936–1937 ...

8. c.—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. B. PARTIALLY EXCLUDED AREAS.				
c. B. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED	13,644	3,800	4,233	3,800
	1	1	Assistant Inspector 1 (150); Special pay 1 (45).				
	7	7	Peons 1 (20—25), 6 (12—18); Special pay 1 (5), 1 (2).				
			Leave Allowances				
			TRAVELLING ALLOWANCES ..	495	200	154	200
			HONORARIA	1,164	200	364	200
			CONTINGENCIES	494	100	3	100
			TOTAL—c. B. PARTIALLY EXCLUDED AREAS—VOTED.	15,797	4,300	4,754	4,300
GRAND TOTAL—8. c.—DISTILLERIES—VOTED ..				* 57 99,240	* 100 82,900	* 105 83,260	.. 78,800

8. e.—PROVINCIAL EXCISE—COMPENSATIONS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
e. A. INDIAN STATES AND OTHER GOVERNMENTS.			CHARGED ON REVENUES—				
			SANDUR ..	*400*	*400*	*400*	*400*
			BANGANAPALLE ..	*40,806*	*46,600*	*39,715*	*41,000*
			MYSORE ..	*4,141*	*4,500*	*4,351*	*4,500*
			COCHIN ..	*23,830*	*17,100*	*31,793*	*17,900*
			TRAVANCORE	*4,075*	*2,200*	*468*	*3,200*
			HYDERABAD	..	*100*	*† 100*	*100*
			PUDUKOTTA	*99*	*100*	*† 100*	*2,700*
			VOTED—				
			FRENCH GOVERNMENT	*22,545*	*25,500*	*3,550* *+ 18,150†*	24,000
			COORG	1,702	1,500	1,127	1,500
			BOMBAY	1,347	1,300	1,399	2,200
			BENGAL	149	200	† 200	200
			CIVIL AND MILITARY STATION, BANGALORE	38,987	28,900	29,868	35,000
			TOTAL—e. A. *Charged on Revenues.*	*95,896*	*96,500*	*80,477* *+ 18,150 †*	*69,800*
			TOTAL—e. A. VOTED ..	42,185	31,900	32,594	62,900
e. B. MISCELLANEOUS COMPENSATIONS.			VOTED—				
			TODDY COMPENSATIONS	40	100	151	100
			COMPENSATION TO THE MADRAS CORPORATION FOR WITHHOLDING LIQUOR TARIFF	13,607	13,600	13,607	13,600
			TOTAL—e. B.—VOTED ..	13,647	13,700	13,758	13,700
GRAND TOTAL—8. e.—COMPENSATIONS.				1,51,728	1,42,100	1,26,829 + 18,150 †	1,46,400
			Charged on Revenues ..	*95,896*	*96,500*	*80,477* *+ 18,150 †*	*69,800*
			VOTED ..	55,832	45,600	46,352	76,600

* Rates and taxes. † Represents adjustments anticipated in the March 1937 Final accounts.

DEMAND III—STAMPS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 5,28,800

Total of sums Charged on Revenues .. .. Rs. 2,900

9—STAMPS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NON-JUDICIAL.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
9. a. CHARGES FOR THE SALE OF STAMPS—								
A. ORDINARY AREAS—								
1. PRESIDENCY TOWN ..	*9,933*	5,265	*10,000*	5,300	*8,821*	5,433	..	12,100
2. MUFASSAL ..	*2,94,033*	..	*2,89,000*	..	*2,82,419*	..	..	2,66,400
TOTAL—9. a. A. ..	*3,03,966*	5,265	*2,99,000*	5,300	*2,91,240*	5,433	..	2,78,500
B. PARTIALLY EXCLUDED AREAS— MUFASSAL	..†	..	..†	..	†	..	..	300
TOTAL—9. a. ..	*3,03,966*	5,265	*2,99,000*	5,300	*2,91,240*	5,433	..	2,78,800
9. b. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES—								
A. ORDINARY AREAS ..	..	65,914	..	64,700	..	45,567	..	56,700
B. PARTIALLY EXCLUDED AREAS	..	..†	..	†	..	†	..	100
TOTAL—9. b ..	..	65,914	..	64,700	..	45,567	..	56,800
TOTAL—NON-JUDICIAL ..	*3,03,966*	71,179	*2,99,000*	70,000	*2,91,240*	51,000	..	3,35,600
JUDICIAL.								
9. c. CHARGES FOR THE SALE OF STAMPS (HONORARIA)—								
A. ORDINARY AREAS ..	*72,841*	35,259	*73,700*	35,200	*66,562*	30,839	..	1,04,000
B. PARTIALLY EXCLUDED AREAS	†	†	†	†	†	†	..	200
TOTAL—9. c ..	*72,841*	35,259	*73,700*	35,200	*66,562*	30,839	..	1,04,200
9. d. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES—								
A. ORDINARY AREAS ..	..	75,276	..	73,000	..	40,926	..	68,300
B. PARTIALLY EXCLUDED AREAS	..	..†	..	..†	..	†	..	100
TOTAL—9. d ..	..	75,276	..	73,000	..	40,926	..	68,400
TOTAL—JUDICIAL ..	*72,841*	1,10,535	*73,700*	1,08,200	*66,562*	71,765	..	1,72,600

† Included in the figures shown against Ordinary areas.

9—STAMPS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
GENERAL.								
9. e. SUPERINTENDENCE—								
A. PAY OF STAFF AND OTHER CHARGES ..	*1,195*	11,676	*2,400*	11,400	*2,400*	11,498	*2,400*	11,600
B. FREIGHT CHARGES ON STAMPS	..	8,627	..	9,900	..	8,320	..	8,800
C. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	*— 476*	438	*— 500*	..	*— 500*	..	*— 500*	..
TOTAL—9. e. ..	*719*	20,741	*1,900*	21,300	*1,900*	19,818	*1,900*	20,400
9. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*2,104*	..	..	..	..	..	..	..
B. STERLING OVERSEAS PAY	*381*	..	*1,000*	..	*1,000*	..	*1,000*	..
C. STORES FOR INDIA ..	..	..	..	..	..	..	..	200
TOTAL—9. f. ..	*2,485*	..	*1,000*	..	*1,000*	..	*1,000*	200
9. g. LOSS OR GAIN BY EXCHANGE ..	*— 12*	..	..	..	*— 4*	..	..	..
TOTAL — DEMAND III — STAMPS (ALSO MAJOR HEAD 9) ..	*3,79,999*	2,02,455	*3,75,600*	1,99,500	*3,60,698*	1,42,583	*2,900*	5,28,800
	5,82,454		5,75,100		5,03,281		5,31,700	

9. a.—STAMPS—NON-JUDICIAL—Charges for the Sale of Stamps.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937–1938. (8)
			A. Ordinary areas.	RS.	RS.	RS.	RS.
a. A. 1. Presidency Town.			Voted— Pay of Establishments ..	5,049	5,100	5,176	5,700
	11	12	Salaried Vendors 1 (94), 3 (52), 1 (50); Stamp Gumasta, Madras Taluk office 1 (40—65); Shroff 1 (23—35); Peons in the Taluk office 5 (15—20).				
			Leave Allowances.				
			Discount on sale of General stamps	*9,933*	*10,000*	*8,821*	6,200
			Contingencies	216	200	257	200
			Total—a. A. 1—Voted ..	*9,933* 5,265	*10,000* 5,300	*8,821* 5,433	12,100
a. A. 2. Mufassal.			Voted— Discount on sale of General Stamps	*2,94,033*	*2,89,000*	*2,82,419*	2,66,400
			Total—a. A. 2—Voted ..	*2,94,033*	*2,89,000*	*2,82,419*	2,66,400
			Total—a. A. Ordinary Areas—Voted ..	*3,03,966* 5,265	*2,99,000* 5,300	*2,91,240* 5,433	2,78,500
			B. Partially excluded areas.				
a. B. Mufassal.			Voted— Discount of sale of General Stamps				300
			Total—a. B.—Partially Excluded Areas—Voted.	†	†	†	300
Grand Total—9. a.—Charges for the Sale of Stamps—Voted ..				*3,03,966* 5,265	*2,99,000* 5,300	*2,91,240* 5,433	2,78,800

9. c.—STAMPS—JUDICIAL—Charges for the Sale of Stamps.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937–1938. (8)
			A. Ordinary areas.				
c. A. Charges for the Sale of Stamps (Honoraria)—Ordinary areas.			Voted— Discount on Sale of Court-fee Stamps	*72,841*	*73,700*	*66,562*	69,000
			Discount on Sale of Copy Stamp papers	35,259	35,200	30,839	35,000
			Total—c. A.—Voted ..	*72,841* 35,259	*73,700* 35,200	*66,562* 30,839	1,04,000
			B. Partially excluded areas.				
c. B. Charges for the Sale of Stamps (Honoraria)—Partially Excluded areas.			Voted— Discount on Sale of Court-fee Stamps				100
			Discount on Sale of Copy Stamp papers				100
			Total—c. B.—Voted ..	‡		‡	200
Grand Total—9. c.—Charges for the Sale of Stamps—Voted ..				*72,841* 35,259	*73,700* 35,200	*66,562* 30,839	1,04,200

† Included under 9. a. A. Ordinary areas.
‡ Included under 9. c. A. Ordinary

9. e.—STAMPS—GENERAL—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
e. A. Pay of Staff and Other Charges.			Charged on Revenues—				
			Pay and allowances of officers	*1,195*	*2,400*	*2,400*	*2,400*
			Portion of the pay of the Assistant Superintendent of Stationery transferred from '56. a. Stationery and Printing—Stationery Office.'				
			Voted—				
			Pay of Officers and Establishments	11,013	10,100	10,700	10,700
			Portion of the pay of the Officiating Assistant Superintendent transferred from '56. a. Stationery and Printing—Stationery Office.'				
			Portion of the pay of the Combined Stamp and Stationery Establishment transferred from '56. a. Stationery and Printing—Stationery Office.'				
	3	3	Stamps establishment in the Board of Revenue—Clerks 1 (65—125), 2 (40—80).				
			Charges payable to '8. Provincial Excise'		700	..	..
			Allowances and Contingencies ..	663	600	798	900
			Total—e. A. { *Charged on revenues.*	*1,195*	*2,400*	*2,400*	*2,400*
			Total—e. A. { Voted ..	11,676	11,400	11,498	11,600
e. B. Freight Charges on Stamps.			Total—e. B.—Voted ..	8,627	9,900	8,320	8,800
e. C. Charges payable to or recoverable from Governments. Departments and others.			Charged on Revenue —				
			Charges recoverable from Governments and Departments ..	*— 476*	*— 500*	*‡— 500*	*— 500*
			Portion of the amount chargeable to Central on account of the Assistant Superintendent of Stationery for doing political duties.				
			Voted—				
			Charges payable to Governments, Departments and others	438	..	..	..
			Amount transferred from '8. Provincial Excise' on account of the Stamps Establishment in the Board of Revenue.				
			Total—e. C. { *Charged on revenues.*	*— 476*	*— 500*	*— 500*	*— 500*
			Total—e. C. { Voted ..	438	..	..	..
Grand Total—9. e.—General—Superintendence ..				21,460	23,200	21,718	22,300
Charged on Revenues ..				*719*	*1,900*	*1,900*	*1,900*
Voted ..				20,741	21,300	19,818	20,400

‡ Represents the Revised Estimate for 1936-37 against which adjustment is anticipated in the March 1937 Final Accounts.

DEMAND IV—FOREST.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 32,00,000

Total of sums Charged on Revenues .. .. Rs. 8,68,100

10—FOREST.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts. 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted. (2)	Voted. (3)	Non-voted. (4)	Voted. (5)	Non-voted. (6)	Voted. (7)	Charged on revenues. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. a. GENERAL DIRECTION—								
A. PAY OF OFFICERS ..	*44,323*	..	*47,400*	..	*46,065*	..	*48,500*	..
B. PAY OF ESTABLISHMENTS	..	30,494	..	31,000	..	31,077	..	32,000
C. CLOTHING AND EQUIPMENT	..	19,285	..	19,000	..	18,473	..	19,500
D. OTHER CHARGES ..	*3,426*	9,710	*4,300*	10,700	*1,802*	10,871	*3,500*	10,500
TOTAL—10. a. ..	*47,749*	59,489	*51,700*	60,700	*47,867*	60,421	*52,000*	62,000

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. b. CONSERVANCY AND WORKS—								
I. ORDINARY AREAS.								
b. I. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	..	4,33,148	..	4,58,700	..	5,03,408	..	4,82,200
b. I. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	..	1,70,951	..	1,63,700	..	1,61,297	..	1,56,800
b. I. C. MAINTENANCE, REPAIRS AND RENEWALS—								
1. FEED AND UPKEEP OF CATTLE ..	..	94,126	..	76,400	..	83,036	..	88,900
2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT ..	..	19,371	..	20,200	..	28,591	..	18,900
b. I. D. COMMUNICATIONS AND BUILDINGS—								
1. ROADS AND BRIDGES	..	1,23,349	..	1,45,100	..	1,46,968	..	1,33,400
2. BUILDINGS AND OTHER WORKS.	*3,974*	99,661	*4,200*	92,500	*3,856*	1,02,057	..	95,800
b. I. E. CONSERVANCY AND REGENERATION—								
1. REGENERATION ..	..	75,450	..	74,200	..	74,931	..	73,300
2. FIRE PROTECTION.	..	38,545	..	33,000	..	31,455	..	31,500
3. OTHER WORKS ..	..	46,037	..	43,800	..	34,904	..	41,000
b. I. F. OTHER CHARGES ..	*4,205*	26,806	*3,300*	24,100	*4,384*	24,555	..	28,000
b. I. G. FOREST PANCHAYATS.	..	16,003	..	15,700	..	17,063	..	18,100
b. I. H. SUSPENSE—WORKS ADVANCES ..	..	107	..	— 500	..	10	..	800
TOTAL—10. b. I. ..	*8,179*	11,43,554	*7,500*	11,46,900	*8,240*	12,08,275	..	11,68,700

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. b. CONSERVANCY AND WORKS—*cont.*								
II. PARTIALLY EXCLUDED AREAS.								
b. II. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	..	..	..	..	..	..	..	3,300
b. II. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	..	..	..	..	..	..	..	12,500
b. II. C. MAINTENANCE, REPAIRS AND RENEWALS—								
1. FEED AND UPKEEP OF CATTLE ..	..	..	..	..	..	..	..	900
2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT ..	..	..	..	..	..	..	..	4,500
b. II. D. COMMUNICATIONS AND BUILDINGS—								
1. ROADS AND BRIDGES	..	..	..	..	..	..	..	7,500
2. BUILDINGS AND OTHER WORKS.	..	..	..	..	..	..	..	5,800
b. II. E. CONSERVANCY AND REGENERATION—								
1. REGENERATION ..	..	..	..	..	..	..	..	5,500
2. FIRE PROTECTION.	..	..	..	..	..	..	..	3,100
3. OTHER WORKS ..	..	..	..	..	..	..	..	900
b. II. F. OTHER CHARGES ..	..	..	..	..	..	..	..	3,800
b. II. G. SUSPENSE—WORKS ADVANCES ..	..	..	..	..	..	..	..	100
TOTAL—10. b. II. ..	..	.. †	..	.. †	..	.. †	..	47,900
TOTAL—10. b. ..	*8,179*	11,43,554	*7,500*	11,46,900	*8,240*	12,08,275	..	12,16,600

† The Accounts for 1935-1936 as also the Budget and Preliminary Accounts for 1936-1937 in respect of the "Partially Excluded Areas" are merged with the corresponding figures under "Ordinary Areas."

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. c. ESTABLISHMENT—								
I. ORDINARY AREAS.								
A. PAY OF OFFICERS ..	*5,50,499*	2,44,190	*5,54,000*	2,43,500	*5,27,297*	2,40,784	*5,07,200*	2,42,200
B. PAY OF ESTABLISHMENTS ..	..	13,22,406	..	12,62,000	..	12,37,515	..	11,83,100
C. ALLOWANCES AND HONORARIA ..	*1,01,379*	2,75,321	*92,500*	2,57,300	*98,964*	2,67,078	*89,500*	2,52,900
D. CONTINGENCIES ..	*5,895*	1,60,843	*5,500*	1,55,000	*4,993*	1,56,905	..	1,59,800
TOTAL—10. c. I. ..	*6,57,773*	20,02,760	*6,52,000*	19,17,800	*6,31,254*	19,02,282	*5,96,700*	18,38,000
II. PARTIALLY EXCLUDED AREAS.								
A. PAY OF OFFICERS ..	..	..	..	..	..	..	*23,000*	..
B. PAY OF ESTABLISHMENTS	..	..	..	..	..	..	..	68,000
C. ALLOWANCES AND HONORARIA ..	..	..	..	..	..	..	*4,000*	10,900
D. CONTINGENCIES ..	..	..	..	..	..	..	..	3,100
TOTAL—10. c. II. ..	..	..	..	..	..	..	*27,000*	82,000
TOTAL—10. c. ..	*6,57,773*	20,02,760	*6,52,000*	19,17,800	*6,31,254*	19,02,282	*6,23,700*	19,20,000

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. d. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*74,299*	6,088	*1,04,800*	..	*1,11,520*	..	*1,05,400*	..
B. STERLING OVERSEAS PAY ..	*85,845*	..	*86,800*	..	*81,080*	..	*87,000*	..
C. STORES FOR INDIA.	..	181	..	7,800	..	5,747	..	1,400
D. OTHER CHARGES (CONTRIBUTION TO THE IMPERIAL FORESTRY INSTITUTE, OXFORD) ..	..	5,333	..	8,200	..	8,000	..	..
TOTAL—10. d. ..	*1,60,144*	11,602	*1,91,600*	16,000	*1,92,600*	13,747	*1,92,400*	1,400
10. e. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	— *829*	— 60	..	..	— *883*	— 41	..	..
B. STORES	..	— 1	..	..	..	— 36	..	..
TOTAL—10. e. ..	— *829*	— 61	..	..	— *883*	— 77	..	..
	8,73,016	32,17,344	*9,02,800*	31,41,400	*8,79,078*	31,84,648	*8,68,100*	32,00,000
TOTAL—DEMAND IV—FOREST (ALSO MAJOR HEAD—10)	†40,90,360		†40,44,200		40,63,726		40,68,100	

† Includes the figures shown in the Budget Estimate for 1936-37 under the old Major Head "8. A. Forest Capital outlay charged to Revenue."

10. a.—FOREST—General Direction.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
a. A. Pay of Officers.			Charged on Revenues	*44,536* † *— 213*	*47,400*	*46,065*	*48,500*
	1	*1*	*Chief Conservator (2,500—125—2,750).*				
	1	*1*	*Personal Assistant to the Chief Conservator of Forests (325—1,350) ..*				
			Total—a. A.—*Charged on Revenues*	*44,323*	*47,400*	*46,065*	*48,500*
a. B. Pay of Establishments.			Voted	30,494	31,000	31,077	32,000
	23	23	Manager 1 (200—250); Superintendents 2 (125—175); Clerks 9 (65—125), 3 (40—80), 2 (37—70); Typists 4 (40—80); Special pay—Shorthand 1 (25); Typewriting 1 (10); Draughtsman 1 (70—5/2—85); Temporary Accountant 1 (125—10/2—155).				
	11	11	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 7 (15—20), 1 (12—17)				
			Leave Allowances				
			Total—a. B.—Voted ..	30,494	31,000	31,077	32,000
a. C. Clothing and Equipment.			Total—a. C.—Voted ..	19,285	19,000	18,473	19,500
a. D. Other Charges.			Charged on Revenues—				
			Travelling Allowances (including cost of passages)	*3,113*	*4,000*	*1,489*	*3,500*
			Voted—				
			Allowances	1,151	1,500	952	1,400
			Rents	3,492	3,500	3,454	3,500
			Books and Periodicals ..	1,593	1,600	1,711	1,600
			Service Postage and Telegrams.	1,398	1,400	1,499	1,500
			Other Charges	* *313* 2,076	* *300* 2,700	* *313* 3,255	2,500
			Total—a. D. *Charged on Revenues.*	*3,426*	*4,300*	*1,802*	*3,500*
			Total—a. D. Voted ..	9,710	10,700	10,871	10,500
			Grand Total—10. a.—General Direction ..	1,07,238	1,12,400	1,08,288	1,14,000
			Charged on Revenues ..	*47,749*	*51,700*	*47,867*	*52,000*
			Voted ..	59,489	60,700	60,421	62,000

* Rates and taxes.

† Emergency deduction from pay.

10. b.—FOREST—Conservancy and Works.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		Figures by detailed account heads.			
	I. Ordinary areas.	RS.	RS.	RS.	RS.
b. I. A. Forest Produce removed by Government Agency.	Voted—				
	Timber	3,15,621	3,50,000	3,62,811	3,47,800
	Firewood and charcoal	17,592	15,100	15,417	14,300
	Bamboos	14,264	13,200	20,509	14,200
	Sandalwood	71,908	65,000	91,456	91,100
	Grass and other minor produce ..	13,763	15,400	13,215	14,800
	Total—b. I. A.—Voted ..	4,33,148	4,58,700	5,03,408	4,82,200
b. I. B. Timber and other produce removed from the Forest by consumers and purchasers.	Total—b. I. B.—Voted ..	1,70,951	1,63,700	1,61,297	1,56,800
b. I. C. 1. Feed and upkeep of cattle.	Total—b. I. C. 1.—Voted ..	94,126	76,400	83,036	88,900
b. I. C. 2. Renewals or replacements of stores and tools and plant.	Voted—				
	Renewals and replacements of Tools and Plant	19,371	20,200	28,591	18,900
	Total—b. I. C. 2.—Voted ..	19,371	20,200	28,591	18,900
b. I. D. 1. Roads and Bridges.	Total—b. I. D. 1.—Voted ..	1,23,349	1,45,100	1,46,968	1,33,400
b. I. D. 2. Buildings and other Works.	Voted—				
	Buildings	86,351	80,300	90,611	77,000
	Forest College	4,195	3,500	3,903	4,000
	Rates and Taxes	*3,974*	*4,200*	*3,856*	4,100
	Other Works	9,115	8,700	7,543	10,700
		3,974	*4,200*	*3,856*	..
	Total—b. I. D. 2.—Voted ..	99,661	92,500	1,02,057	95,800
b. I. E. 1. Regeneration.	Total—b. I. E. 1.—Voted ..	75,450	74,200	74,931	73,300
b. I. E. 2. Fire protection.	Total—b. I. E. 2.—Voted ..	38,545	33,000	31,455	31,500

10. b.—FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation.	Details.	Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
		Figures by detailed account heads.			
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	I. ORDINARY AREAS—*cont.*				
b. I. E. 3. OTHER WORKS.	VOTED—				
	MAINTENANCE OF BOUNDARIES	10,667	15,700	10,539	11,400
	WORKING PLANS	15,864	12,000	6,453	10,000
	FOREST SURVEYS	9,575	9,700	9,107	7,600
	OTHER ITEMS	9,931	6,400	8,805	12,000
	TOTAL—b. I. E. 3.—VOTED ..	46,037	43,800	34,904	41,000
b. I. F. OTHER CHARGES.	VOTED—				
	TRANSFER OF LICENCE FEES TO THE NILGIRIS GAMES ASSOCIATION	4,370	4,300	5,120	4,300
	HONORARIA	1,439	1,200	790	1,200
	RATES AND TAXES	*4,205*	*3,300*	*4,384*	4,100
	MISCELLANEOUS	20,997	18,600	18,645	18,400
		4,205	*3,300*	*4,384*	..
	TOTAL—b. I. F.—VOTED ..	26,806	24,100	24,555	28,000
b. I. G. FOREST PANCHAYATS.	VOTED—				
	Assignments to Forest Panchayats of a moiety of the compounding fees in forest offences	14,006	14,000	15,371	16,000
	Maintenance of Forest Rest-houses ..	1,997	1,700	1,692	2,100
	TOTAL—b. I. G.—VOTED ..	16,003	15,700	17,063	18,100
b. I. H. SUSPENSE—WORKS ADVANCES.	TOTAL—b. I. H.—VOTED ..	107	— 500	10	800
		† *8,179*	† *7,500*	† *8,240*	..
	TOTAL—10. b. I.—ORDINARY AREAS—VOTED ..	11,43,554	11,46,900	12,08,275	11,68,700

† Rates and ta

10. b.—FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		Figures by detailed account heads.			
	II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
b. II. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	VOTED—				
	TIMBER	..	..	..	3,000
	FIREWOOD AND CHARCOAL	..	..	..	200
	GRASS AND OTHER MINOR PRODUCE ..	..	..	..	100
	TOTAL—b. II. A.—VOTED ..	..	..	..	3,300
b. II. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	TOTAL—b. II. B.—VOTED ..	..	..	..	12,500
b. II. C. 1. FEED AND UPKEEP OF CATTLE.	TOTAL—b. II. C. 1.—VOTED ..	..	..	..	900
b. II. C. 2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT.	VOTED—				
	RENEWALS AND REPLACEMENT OF TOOLS AND PLANT	..	..	..	4,500
	TOTAL—b. II. C. 2.—VOTED ...	..	..	..	4,500
b. II. D. 1. ROADS AND BRIDGES.	TOTAL—b. II. D. 1.—VOTED ...	..	..	..	7,500
b. II. D. 2. BUILDINGS AND OTHER WORKS.	VOTED—				
	BUILDINGS	..	..	..	5,500
	OTHER WORKS	..	..	..	300
	TOTAL—b. II. D. 2.—VOTED ...	..	..	..	5,800

10. b. FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	II. PARTIALLY EXCLUDED AREAS—*cont.*	RS.	RS.	RS.	RS.
b. II. E. 1. REGENERATION.	TOTAL—b. II. E. 1.—VOTED ..	..	..	..	5,500
b. II. E. 2. FIRE PROTECTION.	TOTAL—b. II. E. 2.—VOTED ..	..	..	..	3,100
b. II. E. 3. OTHER WORKS.	VOTED—				
	MAINTENANCE OF BOUNDARIES	..	..	..	900
	TOTAL—b. II. E. 3.—VOTED ..	..	..	..	900
b. II. F. OTHER CHARGES.	VOTED—				
	HONORARIA	..	..	..	100
	MISCELLANEOUS	..	..	..	3,700
	TOTAL—b. II. F.—VOTED ..	..	..	..	3,800
b. II. G. SUSPENSE—WORKS ADVANCES.	TOTAL—b. II. G.—VOTED ..	..	..	..	100
	TOTAL—10. b. II. PARTIALLY EXCLUDED AREAS—VOTED..	..	..	..	47,900
		† *8,179*	† *7,500*	*8,240*	..
GRAND TOTAL—10. b.—CONSERVANCY AND WORKS—VOTED ..		11,43,554	11,46,900	12,08,275	12,16,600

† Rates and Taxes.

10. c.—FOREST—ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
c. I. A. PAY OF OFFICERS.			CHARGED ON REVENUES	*5,53,095* † *— 2,596*	*5,54,000*	*5,27,297*	*5,07,200*
	6	*6*	*Conservators (1,750—2,150)* ..				
	38	*36*	*Deputy and Assistant Conservators 32 (325—1,350); Special pay (unhealthy) 1 (100); Provincial Sylviculturist 1 (575—1,350); Special pay 1 (100); Forest Engineer 1 (325—1,350); Principal 1 (325—1,350); Instructor 1 (325—1,350); Special pay 1 (150), 1 (100); Working Plan allowance 2 (75) for nine months.*				
			VOTED	2,44,190	2,43,500	2,40,784	2,42,200
	28	28	Extra Assistant Conservators 24 (250—900); Special pay 2 (67½); Instructors—Madras Forest Service 2 (250—900); Special pay (personal) 1 (75); Warden 1 (20); Forest Utilization Officer 1 (250—900); Inspector of Livestock 1 (200—400); Special pay (personal) 1 (75), 1 (50) for nine months ..				
			Leave Allowances for the Inspector of Livestock				
			TOTAL—c. I. A. *Charged on Revenues.*	*5,50,499*	*5,54,000*	*5,27,297*	*5,07,200*
			TOTAL—c. I. A. VOTED ..	2,44,190	2,43,500	2,40,784	2,42,200
c. I. B. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	12,55,137 † — 19	11,97,400	11,75,134	11,22,000
	160	152	Rangers 8 (225), 15 (200), 24 (175), 24 (150), 31 (125), 34 (100), 8 (80), 8 (75); Special pay (Unhealthy) 23 (45); Personal pay 1 (15); Special pay (personal) 5 (50) for nine months				
	453	471	Foresters 33 (50), 70 (45), 105 (40), 120 (35), 93 (30), 50 (28); Special pay (Unhealthy) 156 (9); Land Revenue Forester 1 (10); Personal pay 4 (2); Special pay 20 (5) for nine months				
	9	9	Probationary Foresters 9 (28) for 5 months				
			Carried over ..	12,55,118	11,97,400	11,75,134	11,22,000

† Emergency deduction from pay.

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	12,55,118	11,97,400	11,75,134	11,22,000
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			PERMANENT—*cont.*				
	1,429	1,334	Guards 89 (24), 179 (21), 439 (18), 627 (15); Special pay (unhealthy) 243 (3); Personal pay 4 (3) ..				
	3 [4]	3 [4]	Veterinary Assistants 2 (60—120); Clerk 1 (35—60); Special pay (50°/₀ of the pay) unhealthy—Wynaad and Mount Stuart 2 (36)				
			Office Establishments—				
			Conservators, District Forest and Range officers				
	391	380	Managers 5 (125—175), clerks 2 (80—120), 3 (70—100), 5 (70—90), 22 (60—80), 240 (35—60), 6 (30—55); Accountants 4 (125—150), 1 (100—125), 24 (60—80), 3 (55—70), 1 (35—60); Typists 24 (35—60), 3 (30—55), 5 (20—35); Draughtsmen 5 (60—80), 23 (35—60), 4 (30—55); Special pay (unhealthy) 3 (22½), 17 (13½), 1 (9); Shorthand 1 (15); Typewriting 2 (10); Personal pay 1 (10), 1 (7), 2 (5), 1 (3), 1 (2).				
	210	199	Peons 199 (12—18); Special pay (unhealthy) 12 (2) ..				
			Provincial Sylviculturist's office—				
	10	10	Clerks 1 (55—70), 2 (35—60); Typist 1 (35—60); Peons 6 (12—18); Special pay 1 (2), Wynaad				
			Forest Engineer's office—				
	3	4	Accountant 1 (60—80); Clerk 1 (35—60); Tracer 1 (50); Peon 1 (12—18); Special pay 1 (2)				
			Forest College office—				
	2	2	Curator 1 (100—150); Overseer 1 (50—100)				
	6	6	Manager 1 (80—120); Accountant 1 (60—80); Storekeeper 1 (60—80); Clerks 2 (35—60); Typist 1 (35—60); Special pay (Typewriting) 1 (10); Personal pay 1 (20) ..				
	12	12	Havildars 1 (35—60), 1 (30—55); Peons 10 (12–18)				
			Stipends—1935—1937 course students 6 (50) for 4 months, 1936—1938 course; 9 (50) for a full year				
			Carried over ..	12,55,118	11,97,400	11,75,134	11,22,000

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	12,55,118	11,97,400	11,75,134	11,22,000
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			PERMANENT—*cont.*				
	12	12	Working Plans Conservator's and Working Plans Officer's office establishments—Manager 1 (80—120); Accountant 1 (55—5/2—70); Tour clerk 1 (70—100); Clerks 7 (35—60); Draughtsman 1 (60—80); Typist 1 (30—55); Special pay (Shorthand) 1 (25) ..				
	18	18	Peons 18 (12—18)				
			Leave allowances				
	..	2	Forest Utilization office—Clerks 1 (55—70), 1 (30—55) ..				
			TEMPORARY	67,288	64,600	62,381	61,100
	4	4	Rangers 4 (75); Special pay, Ulandi 1 (22½)				
	13	8 [18]	Foresters 8 (28); Special pay (unhealthy) 3 (9), 1 (5)				
	4	5	Forest Guards 5 (15); Special pay 2 (2)				
			Subsidy payable to the rural medical practitioner, Renigunta ..				
			Vernacular Training Schools ..				
	57	57	Foresters 6 (28) for 4½ months, 6 (28) for 1 month; Guards 22 (15) for 4½ months and 23 (15) for 1 month				
			Office Establishments—Conservators, District Forest Officers and Rangers.				
	38	31	Clerks 9 (30—55), 2 (35), 6 (30), 13 (28); Special pay (unhealthy) 2 (9), 1 (5); Timber accountant 1 (55)				
	108	103	Range peons and peons for Extra-Assistant Conservators and Assistant Conservators not in charge of divisions 97 (12); for Vernacular Training School 2 (12) for 4½ months, 2 (12) for 1 month; peons for Veterinary Assistants 2 (12); Special pay (unhealthy) 7 (2)				
	1	1	Peon under the Research Rangers 1 (12)				
			Working Plans Conservator's, Working Plans Officer's and Ranger's establishments—				
	4	4	Typists 1 (30—55); Draughtsmen 3 (55) for full year				
	15	13 [15]	Peons for Rangers 13 (12); Special pay 3 (2)				
			Forest Utilization Office—				
	10	8	Clerk 1 (55—70); Accountant 1 (30—55); Typist 1 (30—55); Peons 5 (12—17).				
			Forest Engineer—				
	4	4	Draughtsman 1 (55—70); Peons 3 (12).				
			Forest College—				
	3	3	Sub-Assistant Surgeons 2 (65—170) for 4 months; Engine-driver 1 (55—70) ..				
			Carried over ..	13,22,406	12,62,000	12,37,515	11,83,100

10. c.—FOREST—ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	13,22,406	12,62,000	12,37,515	11,83,100
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			TEMPORARY—*cont.*				
			Chenchu Establishment—				
	30	30	Assistant to the Chenchu Officer 1 (150); Sub-Assistant Surgeon 1 (65-170); Teachers 22 (20—1—30), 5 (20—28); Clerk 1 (30—55); Special pay 1 (50), 20 (5)				
	35	35	Headmen 16 (8), 16 (6); Peons 3 (12)				
			TOTAL—c. I. B.—VOTED ..	13,22,406	12,62,000	12,37,515	11,83,100
c. I. C. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*88,574*	*86,200*	*83,520*	*82,300*
			COST OF PASSAGES	*12,805*	*6,300*	** 15,444*	*7,200*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,83,840	1,69,500	1,79,392	1,70,000
			Fixed Travelling allowances—Foresters in special tracts 197 (13-2-0); Land Revenue forester 1 (13-2-0); Foresters in the Plains 277 (8-12-0); Veterinary Assistant, Mount Stuart 1 (17-8-0)	61,749	59,300	58,688	56,000
			OTHER COMPENSATORY	29,732	28,500	28,998	26,900
			Local Allowances 1 (22½), 7 (18), 8 (13½), 37 (9), 51 (2-11-0), 28 (1-13-0); House-rent allowances 1 (50); Presidency allowances 2 (2½); Conveyance allowances 100 (15), 2 (15) for 4½ months, 2 (12), 41 (4) ..				
			TOTAL—c. I. C. { *Charged on Revenues.*	*1,01,379*	*92,500*	*98,964*	*89,500*
			VOTED ..	2,75,321	2,57,300	2,67,078	2,52,900

*Includes 'Other compensatory—Rs. 60' and 'P[illegible] Rs. 68.'

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
c. I. D. CONTINGENCIES.			VOTED—				
			Rents of Public Works Department buildings	34,483	33,600	32,922	32,800
			Service postage and telegram charges	35,186	32,600	35,157	35,000
			Pay of menials	12,003	11,400	11,270	10,500
			Tour charges	20,960	18,700	19,374	18,800
			Office expenses	9,462	9,300	9,625	9,000
			Rates and Taxes	*5,895*	*5,500*	*4,993*	5,100
			Apparatus and Materials	6,812	6,600	6,358	7,200
			Forest College Horti-agricultural operations	1,424	1,500	1,484	1,500
			Other charges	40,513	41,300	40,715	39,900
				5,895	*5,500*	*4,993*	..
			TOTAL—c. I. D.—VOTED ..	1,60,843	1,55,000	1,56,905	1,59,800
			TOTAL—10. c.—I. ORDINARY AREAS ..	26,60,533	25,69,800	25,33,536	24,34,700
			Charged on Revenues ..	*6,57,773*	*6,52,000*	*6,31,254*	*5,96,700*
			VOTED ..	20,02,760	19,17,800	19,02,282	18,38,000

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
c. II. A. PAY OF OFFICERS.			CHARGED ON REVENUES	..	..	..	23,000
		2	*Deputy and Assistant Conservators 2 (325—1,350); Special pay (unhealthy) 1 (100)*				
			TOTAL—c. II. A. { *Charged on Revenues.*	..	..	..	23,000
c. II. B. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	..	..	..	64,300
		8	Rangers 1 (200), 3 (125), 3 (100), 1 (75); Special pay (unhealthy) 8 (36); Personal pay 1 (15) ..	..	..		
		30	Foresters 2 (50), 5 (45), 5 (40), 5 (35), 11 (30), 2 (28); Special pay (unhealthy) 26 (9); Land Revenue Forester 1 (10); Personal pay 1 (2), 2 (½) ..	..	..		
		95	Guards 6 (24), 11 (21), 37 (18), 41 (15); Special pay (unhealthy) 58 (3); Personal pay 4 (3) ..	..	..		
		1	Revenue Inspector, Rampa (35—60); Special pay 1 (13½) ..	..	..		
			Office Establishments—				
			Conservators, District Forest and Range officers	..	..		
		11	Clerks 1 (60—80), 7 (35—60); Accountant 1 (60—80); Typists 1 (35—60); Draftsman 1 (35—60); Special pay (unhealthy) 1 (22½), 7 (13½) ..	..	..		
		11	Peons 9 (12—18), Special pay (unhealthy) 5 (2); Mahout 1 (12—18); Kabadi 1 (12—18) ..	..	..		
			Leave allowances	..	..		
			Temporary—	..	..	..	3,700
			Office Establishments—				
			Conservators, District Forest Officers and Rangers ..		..		
		5	Clerks 5 (30); Special pay (unhealthy) 4 (9)	..	..		
		10	Range peons and peons for Extra-Assistant Conservators and Assistant Conservators not in charge of divisions 10 (12); Special pay (unhealthy) 2 (2)		..		
			TOTAL—c. II. B.—VOTED ..	..	..	..	68,000

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
c. II. C. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	..	..	..	*4,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	6,000
			Fixed Travelling allowances—Foresters in special tracts 28 (13–2–0)	..	..	..	3,900
			OTHER COMPENSATORY				
			Conveyance allowances 6 (15), 2 (4)	..	..	..	1,000
			TOTAL—c. II. C. *Charged on Revenues.*	..	..	..	*4,000*
			TOTAL—c. II. C. VOTED ..	..	..	..	10,900
c. II. D. CONTINGENCIES.			VOTED—				
			Rents of Public Works Department buildings	..	..	..	200
			Service postage and telegram charges	..	..	..	1,000
			Pay of menials	..	..	..	600
			Tour charges	..	..	..	500
			Office expenses	..	..	..	300
			Apparatus and Materials ..	..	..	..	200
			Other charges	..	..	..	300
			TOTAL—c. II. D.—VOTED ..	..	..	..	3,100
			TOTAL—10. c.—II. PARTIALLY EXCLUDED AREAS ..	..	..	..	1,09,000
			Charged on Revenues ..	..	..	..	*27,000*
			VOTED ..	..	..	..	82,000
GRAND TOTAL 10. c.—ESTABLISHMENTS ..				26,60,533	25,69,800	25,33,536	25,43,700
			Charged on Revenues .	*6,57,773*	*6,52,000*	*6,31,254*	*6,23,700*
			VOTED ..	20,02,760	19,17,800	19,02,282	19,20,000

DEMAND V—REGISTRATION.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 29,52,900

11.—REGISTRATION.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. a. SUPERINTENDENCE—								
A. PAY OF OFFICERS ..	..	27,239	..	25,200	..	25,200	..	25,200
B. PAY OF ESTABLISHMENTS.	..	28,630	..	30,000	..	26.214	..	27,500
C. OTHER CHARGES ..	*815*	16,424	*800*	16,400	*815*	13,162	..	17,200
TOTAL—11. a. ..	*815*	72,293	*800*	71,600	*815*	64,576	..	69,900

11—REGISTRATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. b. DISTRICT CHARGES—								
b. A. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	1,08,785	..	1,06,100	..	1,04,620	..	1,10,200
2. PAY OF ESTABLISHMENTS ..	..	24,88,062	..	24,73,200	..	24,18,704	..	24,54,500
3. REMUNERATION TO TEMPORARY SECTION WRITERS ..	..	..	..	..	..	..	..	13,500
4. ALLOWANCES AND HONORARIA ..	..	53,502	..	51,300	..	63,037	..	56,500
5. OTHER CHARGES.	*14,043*	2,25,923	*14,600*	2,30,000	*13,803*	2,21,486	..	2,44,100
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	—12,000	..	— 12,000	..	† — 12,000	..	— 12,000
TOTAL—b. A. ORDINARY AREAS ..	*14,043*	28,64,272	*14,600*	28,48,600	*13,803*	27,95,847	..	28,66,800
b. B. PARTIALLY EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	4,199	..	4,500	..	4,338	..	5,000
TOTAL—11. b. ..	*14,043*	28,68,471	*14,600*	28,53,100	*13,803*	28,00,185	..	28,71,800
11. c. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
STORES FOR INDIA ..	..	10,339	..	11,200	..	10,347	..	11,200
11. d. LOSS OR GAIN BY EXCHANGE ..	..	— 53	..	..	..	— 57	..	..
TOTAL—DEMAND V—REGISTRATION (ALSO MAJOR HEAD 11).	*14,858*	29,51,050	*15,400*	29,35,900	*14,618*	28,75,051	..	29,52,900
	29,65,908		29,51,300		28,89,669		29,52,900	

† Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final accounts.

11. a.—REGISTRATION—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength 1936–1937 (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
a. A. PAY OF OFFICERS.			VOTED	27,239	25,200	25,200	25,200
	2	2	Inspector-General 1 (1,250—50—1,500); Personal Assistant 1 (250—500); Personal pay 1 (100).				
			Leave Allowances				
			TOTAL—a. A.—VOTED ..	27,239	25,200	25,200	25,200
a. B. PAY OF ESTABLISHMENTS.			VOTED	28,630	30,000	26,214	27,500
	8	8	Sub-Registrars (Clerks) 1 (160—200), 7 (65—150).				
	15	15	Clerks 5 (65—85), 8 (40—65); Typists 2 (40—65); Special pay—Shorthand 2 (25).				
	14	14	Attender 1 (23—35); Peons 11 (15—20), 2 (12—17).				
			Leave Allowances				
			TOTAL—a. B.—VOTED ..	28,630	30,000	26,214	27,500
a. C. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	6,846	6,200	4,292	6,200
			OTHER COMPENSATORY	1,692	1,700	1,469	1,700
			Madras House Allowance 1 (25), 7 (15); Presidency Allowance 2 ($2\frac{1}{2}$).				
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,030	1,100	1,209	1,100
			SERVICE POSTAGE AND TELEGRAMS.	1,704	1,800	1,531	1,800
			TOUR CHARGES	915	1,100	1,641	1,100
			OTHER CONTINGENCIES ..	{ * *815*	* *800*	* *815* }	3,000
				2,173	2,200	940	
			CUSTOMS DUTY ON IMPORTED STORES.	2,064	2,300	2,080	2,300
				815	*800*	*815*	..
			TOTAL—a. C.—VOTED ..	16,424	16,400	13,162	17,200
GRAND TOTAL—11. a.—SUPERINTENDENCE—VOTED ..				*815*	*800*	*815*	..
				72,293	71,600	64,576	69,900

* Rates and Taxes.

11. b.—REGISTRATION—DISTRICT CHARGES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. ORDINARY AREAS.	RS.	RS.	RS.	RS.
b. A. 1. PAY OF OFFICERS.			VOTED	1,08,785	1,06,100	1,04,620	1,10,200
	23 [24]	23 [24]	District Registrars 1 (700), 15 (250—500), 7 (150—500).				
			Leave Allowances.				
			TOTAL—b. A. 1.—VOTED ..	1,08,785	1,06,100	1,04,620	1,10,200
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	24,88,062	24,73,200	24,18,704	24,54,500
	602 [611]	602 [611]	Sub-Registrars 9 (200—250), 112 (160—200), 480 (65—150); 1 (60—130); Special pay 4 (36).				
	74	74	Reserve Sub-Registrars 12 (40), 52 (35), 10 (30); Special pay—Reserve Sub-Registrars in charge of Sub-Registry offices 60 (10).				
			Leave Allowances.				
	1,964	1,964	Clerks 1 (65—85), 27 (40—65), 18 (60—80), 4 (55—70), 1,891 (35—60); Typists 1 (40—65), 17 (35—60), 5 (20—35); Special pay 8 (13½); Typewriting 1 (10).				
			Leave Allowances.				
	1,286	1,286	Peons 13 (15—20), 1,270 (12—18), 3 (12—17); Special pay 8 (2).				
			Temporary—				
	6	6	Sub-Registrars 1 (160—200), 1 (65—200), 2 (65—150), 1 (65), 1 (60—180).				
	35	35	Clerks 2 (40—65), 9 (35—60), 3 (30—55); Photographers 1 (100—150), 1 (75—100); Assistant to Photographer 1 (30—45); Developers 1 (50—75), 1 (45—70); Projectors 2 (50—75); Fixers and Toners 2 (30), 2 (28); Film Cementer 1 (19—30); Sorters 2 (19—30); Washers and Feeders 4 (15—25), 2 (12—17); Trimmer 1 (12—17).				
	9	9	Peons 2 (15—20), 5 (12—18), 2 (12—17).				
			TOTAL—b. A. 2.—VOTED ..	24,88,062	24,73,200	24,18,704	24,54,500
b. A. 3. REMUNERATION TO TEMPORARY SECTION WRITERS.			TOTAL—b. A. 3.—VOTED ..	..	..	..	13,500
b. A. 4. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	46,783	44,500	56,172	49,000
			OTHER COMPENSATORY	4,199	4,000	4,782	4,900
			Local Allowances (Madras House Allowance) 1 (75), 4 (25), 5 (15); Local Allowances 3 (18), 2 (13½), 6 (9), 5 (6¼), 2 (4½), 11 (2½), 8 (1 13/16), 4 (15/16).				
			HONORARIA	2,520	2,800	2,083	2,600
			TOTAL—b. A. 4.—VOTED ..	53,502	51,300	63,037	56,500

11. b.—REGISTRATION—District Charges—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. Ordinary areas—*cont.*	RS.	RS.	RS.	RS.
b. A. 5. Other Charges.			Voted—				
			Rents	26,401	26,900	27,214	27,300
			Petty Construction and Repairs.	7,133	7,000	8,858	9,000
			Service Postage and Telegrams.	1,31,719	1,28,500	1,29,452	1,30,000
			Purchase and Repair of furniture	8,021	6,400	6,202	10,300
			Office Expenses	15,827	15,500	14,270	16,000
			Rates and Taxes	*14,043*	*14,600*	*13,803*	14,100
			Other Contingencies ..	7,205	7,300	7,903	11,300
			Photo-plant and Chemicals ..	29,617	38,400	27,587	26,100
				14,043	*14,600*	*13,803*	..
			Total—b. A. 5.—Voted ..	2,25,923	2,30,000	2,21,486	2,44,100
b. A. 6. Charges recoverable from Governments, Departments, etc.			Voted—	— 12,000	— 12,000	† — 12,000	— 12,000
			Portion of charges to be borne by the Central Government for work done in connexion with Registration of Joint Stock Companies ..				
			Total—b. A. 6.—Voted ..	—12,000	—12,000	—12,000	—12,000
				14,043	*14,600*	*13,803*	..
			Total—b. A. Ordinary areas—Voted ..	28,64,272	28,48,600	27,95,847	28,66,800
			b. B. Partially Excluded areas.				
b. B. Pay of Establishments and Other Charges.			Voted—				
			Pay of Establishments ..	3,569	4,000	3,927	4,400
	3	3	Sub-Registrar 1 (65—150); Clerks 2 (35—60); Special pay 1 (36), 2 (13½).				
	3	3	Peons (12—18); Special pay 3 (2).				
			Leave Allowances.				
			Allowances	36	100	67	100
			Contingencies	594	400	344	500
			Total—b. B. Partially Excluded areas—Voted.	4,199	4,500	4,338	5,000
				14,043	*14,600*	*13,803*	..
Grand Total—11. b.—District Charges—Voted ..				28,68,471	28,53,100	28,00,185	28,71,800

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

DEMAND VI—MOTOR VEHICLES TAXATION ACTS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,07,700

Total of sums Charged on Revenues .. .. *Rs. 42,37,400*

12. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
12. a. CHARGES OF COLLECTION—								
A. CITY	..	22,816	..	23,100	..	21,391	..	21,600
B. MUFASSAL ..	..	39,132	..	38,400	..	40,593	..	39,900
TOTAL—12 a. ..	..	61,948	..	61,500	..	61,984	..	61,500
12. b. INSPECTION OF MOTOR VEHICLES—								
A. CITY (HONORARIA).	..	362	..	200	*50*	693	..	600
B. MUFASSAL—								
1. PAY OF ESTABLISHMENTS ..	..	31,650	..	36,800	..	35,551	..	35,500
2. OTHER CHARGES.	*9,058*	11,682	*6,000*	5,300	*6,599*	7,179	*6,400*	10,100
TOTAL—12. b. ..	*9,058*	43,694	*6,000*	42,300	*6,649*	43,423	*6,400*	46,200
12. c. COMPENSATIONS TO LOCAL BODIES (FOR LOSS OF INCOME FROM TOLLS AND TAXATION OF MOTOR VEHICLES) ..	*34,75,616*	..	*33,59,000*	..	*40,24,821*	..	*42,31,000*	..
TOTAL—12. c. ..	*34,75,616*	..	*33,59,000*	..	*40,24,821*	..	*42,31,000*	..
TOTAL—DEMAND VI—MOTOR VEHICLES TAXATION ACTS (ALSO MAJOR HEAD 12) ..	*34,84,674*	1,05,642	*33,65,000*	1,03,800	*40,31,470*	1,05,407	*42,37,400*	1,07,700
	35,90,316		34,68,800		41,36,877		43,45,100	

12. a. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—CHARGES OF COLLECTION.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
a. A. City.			Voted—				
			Pay of Establishments ..	18,885	17,800	17,413	17,300
	21	21	Inspector 1 (275); Sub-Inspectors 1 (135), 1 (125); Personal Pay—Inspector 1 (50); Sub-Inspectors 1 (15), 1 (10); Head Constables 2 (42), 5 (38), 1 (35); Head Clerk 1 (85—125); Clerks 2 (65—85), 4 (40—65); Typist 1 (40—65); Shroff 1 (40—65); Muchi 1 (12—17).				
	1	1	Clerk 1 (30) for 4 months in a year				
			Allowances and Contingencies.	3,931	5,300	3,978	4,300
			Total—a. A.—Voted ..	22,816	23,100	21,391	21,600
a. B. Mufassal.			Voted—				
			Pay of Establishments ..	18,451	19,200	17,295	17,700
	46	44	Sub-Inspectors 1 (125), 1 (110), 2 (100), 3 (75), 1 (60); Head Constables 7 (35), 12 (30), 11 (27), 4 (26); Temporary clerks 1 (35—60), 1 (30—55).				
			Allowances—				
			Travelling allowances; other compensatory—Local allowances $(13\frac{1}{2})$, 2 $(4\frac{1}{2})$; Uniform allowances 34 (0–14–0) ..				
			Contingencies	20,681	19,200	23,298	22,200
			Total—a. B. Voted ..	39,132	38,400	40,593	39,900
Grand Total—12. a. Charges of Collection—Voted ..				61,948	61,500	61,984	61,500

12. b.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—

INSPECTION OF MOTOR VEHICLES.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. CITY.	RS.	RS.	RS.	RS.
b. A. CITY ..			VOTED—				
			HONORARIA	362	200	† *50* 693	600
			TOTAL—b. A. CITY—VOTED ..	362	200	† *50* 693	600
			b. B. MUFASSAL.				
b. B. 1. PAY OF ESTABLISHMENTS.	39	39	VOTED .. .. Inspectors 1 (250), 4 (200), 9 (150); Peons 13 (12), 1 (16) .. .. Temporary—Clerks 4 (35—60), 7 (30—55)	31,650	36,800	35,551	35,500
			TOTAL—b. B. 1.—VOTED ..	31,650	36,800	35,551	35,500
b. B. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			HONORARIA	*9,058*	*6,000*	*6,599*	*6,400*
			VOTED—				
			ALLOWANCES .. .. .. Travelling allowances; Compensatory allowances—Conveyance allowances 14 (20).	3,448	4,000	3,917	3,700
			HONORARIA	826	800	1,200	800
			OTHER CHARGES .. .. Contingencies.	7,408	500	2,062	5,600
			TOTAL—b. B. 2. *Charged on Revenues* ..	*9,058*	*6,000*	*6,599*	*6,400*
			TOTAL—b. B. 2. VOTED ..	11,682	5,300	7,179	10,100
			TOTAL—b. B. MUFASSAL ..	52,390	48,100	49,329	52,000
			Charged on Revenues ..	*9,058*	*6,000*	*6,599*	*6,400*
			VOTED ..	43,332	42,100	42,730	45,600
GRAND TOTAL—12. b.—INSPECTION OF MOTOR VEHICLES ..				52,752	48,300	50,072	52,600
			Charged on Revenues ..	*9,058*	*6,000*	*6,649*	*6,400*
			VOTED ..	43,694	42,300	43,423	46,200

† Non-voted.

DEMAND VII—IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 75,10,900

Total of sums Charged on Revenues .. *Rs. 84,62,100*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES ..	*39,647*	35,67,193	*26,600*	31,80,300	*32,502*	29,35,600	*22,400*	32,98,800
17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	*79,49,362*	..	*80,60,000*	..	*77,77,000*	..	*84,38,000*	..
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES ..	*8,159*	36,36,658	*100*	36,92,700	*82*	37,48,230	..	38,62,700
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	*1,822*	2,35,713	*1,100*	2,74,700	*953*	1,66,890	*1,700*	3,49,400
TOTAL—DEMAND VII—IRRIGATION.	*79,98,990*	74,39,564	*80,87,800*	71,47,700	*78,10,537*	68,50,720	*84,62,100*	75,10,900
	1,54,38,554		1,52,35,500		1,46,61,257		1,59,73,000	

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Irrigation Works—Productive Works.								
XVII. a EXTENSIONS AND IMPROVEMENTS.	..	4,33,207	..	2,61,800	..	2,35,237	..	4,91,900 + 4,000*
XVII. b. MAINTENANCE AND REPAIRS ..	*7,636*	25,39,750	*8,000*	24,39,000	*8,548*	21,96,244	..	22,17,500
XVII. c. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT.	..	7,578	..	3,200	..	2,864 † 56	..	900
B. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	19,400
TOTAL—IRRIGATION WORKS—PRODUCTIVE WORKS ..	*7,636*	29,80,535	*8,000*	27,04,000	*8,548*	24,34,401	..	27,33,700
	29,88,171		27,12,000		24,42,949		27,33,700	
Irrigation Works—Unproductive Works.								
XVII. d. EXTENSIONS AND IMPROVEMENTS ..	..	9,995	..	3,900	..	3,300	..	16,200
XVII. e. MAINTENANCE AND REPAIRS ..	*309*	3,35,044	*300*	2,12,100	*262*	2,36,685	..	2,20,100
TOTAL—IRRIGATION WORKS—UNPRODUCTIVE WORKS.	*309*	3,45,039	*300*	2,16,000	*262*	2,39,985	..	2,36,300
	3,45,348		2,16 300		2,40,247		2,36,300	

* Represents cost of English stores. † Tools and plant.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Navigation, Embankment and Drainage Works—Unproductive Works.								
XVII. f. EXTENSIONS AND IMPROVEMENTS.	..	2,680	..	..	..	— 1,595	..	10,000
XVII. g. MAINTENANCE AND REPAIRS ..	*493*	1,48,152	*600*	1,68,300	*487*	1,87,814	..	2,15,100
TOTAL—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS.	*493*	1,50,832	*600*	1,68,300	*487*	1,86,219	..	2,25,100
	1,51,325		1,68,900		1,86,706		2,25,100	
XVII. PENSION CHARGES—								
IRRIGATION—PRODUCTIVE ..	*27,033*	80,535	*15,400*	45,300	*20,136*	65,076	*19,500*	63,000
UNPRODUCTIVE ..	*3,257*	8,332	*1,300*	3,900	*1,983*	6,408	*1,800*	5,700
NAVIGATION—UNPRODUCTIVE ..	*919*	1,920	*1,000*	2,800	*1,086*	3,511	*1,100*	3,600
TOTAL—PENSION CHARGES ..	*31,209*	90,787	*17,700*	52,000	*23,205*	74,995	*22,400*	72,300
XVII. PROVISION FOR FLOOD REPAIRS—								
(i) PRODUCTIVE ..	..	..	..	20,000	..	..	..	19,900
(ii) UNPRODUCTIVE ..	..		..	20,000	..	..	..	11,500
TOTAL—FLOOD REPAIRS ..	..	..	..	40,000	..	..	.	31,400
TOTAL—XVII—WORKING EXPENSES (INCLUDED IN DEMAND VII—IRRIGATION) ..	*39,647*	35,67,193	*26,600*	31,80,300	*32,502*	29,35,600	*22,400*	32,98,800
	36,06,840		32,06,900		29,68,102		33,21,200	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.								
(*a*) ESTABLISHMENT—								
IRRIGATION—								
PRODUCTIVE ..	*3,10,728*	9,18,114	*2,29,700*	6,75,300	*2,31,453*	7,48,003	*2,24,000*	7,24,400
UNPRODUCTIVE ..	*37,434*	95,772	*19,900*	58,500	*22,790*	73,652	*20,400*	65,600
NAVIGATION—UNPRODUCTIVE ..	*10,568*	22,067	*14,200*	41,800	*12,487*	40,353	*12,800*	41,300
TOTAL—ESTABLISHMENT ..	*3,58,730*	10,35,953	*2,63,800*	7,75,600	*2,66,730*	8,62,008	*2,57,200*	8,31,300

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Add— *Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—*cont.*								
(*b*) TOOLS AND PLANT—								
IRRIGATION— PRODUCTIVE ..	..	10,457	..	18,200	..	20,011	..	21,800
UNPRODUCTIVE ..	..	883	..	1,600	..	1,968	..	2,000
NAVIGATION— UNPRODUCTIVE ..	..	183	..	1,100	..	1,529	..	1,800
TOTAL—TOOLS AND PLANT..	..	11,523	..	20,900	..	23,508	..	25,600
TOTAL—MAJOR HEAD XVII—IRRIGATION—WORKING EXPENSES.	*3,98,377*	46,14,669	*2,90,400*	39,76,800	*2,99,232*	38,21,116	*2,79,600*	41,55,700
	50,13,046		42,67,200		41,20,348		44,35,300	
DISTRIBUTION OF THE MAJOR HEAD TOTAL AS BETWEEN PRODUCTIVE AND UNPRODUCTIVE—								
IRRIGATION—								
PRODUCTIVE ..	*3,45,397*	39,89,641	*2,53,100*	34,62,800	*2,60,137*	32,67,491	*2,43,500*	35,62,800
UNPRODUCTIVE ..	*41,000*	4,50,026	*21,500*	3,00,000	*25,035*	3,22,013	*22,200*	3,21,100
NAVIGATION—								
UNPRODUCTIVE ..	*11,980*	1,75,002	*15,800*	2,14,000	*14,060*	2,31,612	*13,900*	2,71,800
TOTAL ..	*3,98,377*	46,14,669	*2,90,400*	39,76,800	*2,99,232*	38,21,116	*2,79,600*	41,55,700
	50,13,046		42,67,200		41,20,348		44,35,300	

17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Summary by Minor Heads and Sub-heads of appropriation.

17. a. IRRIGATION WORKS—								
(1) PRODUCTIVE ..	*61,90,189*	..	*64,47,000*	..	*62,01,000*	..	*64,21,000*	..
(2) UNPRODUCTIVE ..	*14,63,083*	..	*13,21,000*	..	*12,85,000*	..	*16,37,000*	..
17. b. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE ..	*2,96,090*	..	*2,92,000*	..	*2,91,000*	..	*3,80,000*	..
GRAND TOTAL—MAJOR HEAD 17 ..	*79,49,362*	..	*80,60,000*	..	*77,77,000*	..	*84,38,000*	..
	79,49,362		80,60,000		77,77,000		84,38,000	

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS.								
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. a. WORKS	..	73,365	..	88,700	..	52,584	..	95,200
18. b. EXTENSIONS AND IMPROVEMENTS.	..	1,14,712	..	1,45,900	..	1,59,770	..	1,67,500
18. c. MAINTENANCE AND REPAIRS ..	*56*	13,60,147	*100*	12,67,600	*55*	15,57,826	..	14,97,300
MISCELLANEOUS EXPENDITURE.								
18. d. ESTABLISHMENTS—								
A. PAY OF OFFICERS AND ESTABLISHMENTS ..	*6,589*	55,448	..	21,900	..	20,967	..	6,300
B. OTHER CHARGES ..	*1,487*	22,384	..	9,400	..	8,938	..	4,900
Total—18. d. ..	*8,076*	77,832	..	31,300	..	29,905	..	11,200
18. e. TOOLS AND PLANT	..	2,657	..	..	..	9,231	..	25,000
18. f. OTHER CHARGES—								
OTHER PROJECTS ..	..	34,556	..	12,000	..	16,056	..	53,200
18. l. GRANTS-IN-AID ..	..	7,500	..	7,500	..	7,500	..	7,500
TOTAL—PUBLIC WORKS DEPARTMENT ..	*8,132*	16,70,769	*100*	15,53,000	*55*	18,32,872	..	18,56,900

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
IRRIGATION WORKS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Minor Irrigation. Revenue Department.								
18. g. WORKS—								
A. ORDINARY AREAS.	..	13,540	..	24,000	..	18,602	..	19,900
B. PARTIALLY EXCLUDED AREAS.								2,100
TOTAL—18. g. ..	..	13,540	..	24,000	..	18,602	..	22,000
18. h. MAINTENANCE AND REPAIRS—								
A. ORDINARY AREAS.	..	(f) 10,22,717	..	11,00,000	..	9,56,633	..	9,85,000
B. PARTIALLY EXCLUDED AREAS.								15,000
C. PROVISION FOR FLOOD REPAIRS..	..	(g)	..	15,000	..		..	15,000
TOTAL—18. h. ..	..	10,22,717	..	11,15,000	..	9,56,633	..	10,15,000
18. j. ESTABLISHMENT—								
A. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	1,90,219	..	1,84,800	..	1,84,999	..	1,81,100
2. OTHER CHARGES ..	..	50,912	..	48,900	..	49,260	..	51,300
B. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	..	..	..	..	5,700
TOTAL—18. j. ..	..	2,41,131	..	2,33,700	..	2,34,259	..	2,38,100
18. k. TOOLS AND PLANT—								
A. ORDINARY AREAS.	..	..	..	100	..	5	..	100
B. PARTIALLY EXCLUDED AREAS.								100
TOTAL—18. k. ..	..	..	..	100	..	5	..	200
MISCELLANEOUS EXPENDITURE.								
18. l. GRANTS-IN-AID ..	..	1,168	..	1,200	..	1,168	..	1,200
TOTAL—MINOR IRRIGATION	..	12,78,556	..	13,74,000	..	12,10,667	..	12,76,500
TOTAL—IRRIGATION WORKS.	*8,132*	29,49,325	*100*	29,27,000	*55*	30,43,539	..	31,33,400
	* 29,57,457		29,27,100		30,43,594		31,33,400	

* Includes Rs. 14,250 met from Famine Relief Fund. (*f*) Includes (*g*).

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Navigation, Embankment and Drainage Works.								
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. m. WORKS	..	3,043	..	18,500	..	20,031	..	13,000
18. n. EXTENSIONS AND IMPROVEMENTS ..	..	5,373	..	22,200	..	20,974	..	8,500
18. o. MAINTENANCE AND REPAIRS ..	27	6,78,108	..	5,60,400	27	6,61,847	..	5,81,000
MISCELLANEOUS EXPENDITURE								
18. p. OTHER CHARGES.	..	809	..	4,600	..	* 1,839	..	13,000
TOTAL—NAVIGATION, ETC., WORKS	27	6,87,333	..	6,05,700	27	7,04,691	..	6,15,500
	6,87,360		6,05,700		7,04,718		6,15,500	
18. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	2,000	..	..	..	2,000
18. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 2,000	..	..	..	— 2,000
18. PROVISION FOR FLOOD REPAIRS	..	..	..	1,60,000	..	..	..	1,13,800
TOTAL—18. (INCLUDED IN DEMAND VII—IRRIGATION).	*8,159*	36,36,658	*100*	36,92,700	*82*	37,48,230	..	38,62,700
	36,44,817		36,92,800		37,48,312		38,62,700	
Add—								
Pro rata CHARGES SHOWN UNDER DEMAND XXV —CIVIL WORKS—ESTABLISHMENT, ETC.								
ESTABLISHMENT ..	*2,13,333*	4,45,610	*1,34,700*	3,89,500	*1,65,397*	5,34,519	*1,40,700*	4,54,900
TOOLS AND PLANT ..	..	5,939	..	15,100	..	20,255	..	19,800
GRAND TOTAL—MAJOR HEAD 18.	*2,21,492*	40,88,207	*1,34,800*	40,97,300	*1,65,479*	43,03,004	*1,40,700*	43,37,400
	43,09,699		42,32,100		44,68,483		44,78,100	

* Includes Rs. 954

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-Heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Financed from Famine Relief Fund.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS—								
19. UNPRODUCTIVE—WORKS	..	65,950	..	‡ 76,000	..	‡ 23,333	..	75,000
TOTAL—A. WORKS FINANCED FROM FAMINE RELIEF FUND ..	..	65,950	..	76,000	..	23,333	..	75,000
B. Financed from Ordinary Revenues.								
IRRIGATION WORKS—								
19. a. PRODUCTIVE—WORKS ..	..	1,24,596	..	1,58,000	..	1,16,277	..	1,92,900
19. b. UNPRODUCTIVE—WORKS	..	41,738	..	37,600	..	† 24,200	..	76,000
TOTAL— WORKS FINANCED FROM ORDINARY REVENUES	..	1,66,334	..	1,95,600	..	1,40,477	..	2,68,900
TOTAL—19. WORKS ..	..	2,32,284	..	2,71,600	..	1,63,810	..	3,43,900
19. PENSION CHARGES ..	*1,822*	3,758	*1,100*	3,100	*953*	3,080	*1,700*	5,500
19. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	1,000	..	..	..	1,000
19. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 1,000	..	..	..	— 1,000
TOTAL—19. (INCLUDED IN DEMAND VII—IRRIGATION)	*1,822*	*2,35,713	*1,100*	2,74,700	*953*	1,66,890	*1,700*	3,49,400
	2,37,535		2,75,800		1,67,843		3,51,100	
Add—*Pro rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC.								
(a) ESTABLISHMENT ..	*20,948*	43,187	*16,200*	46,700	*10,955*	35,405	*19,500*	63,200
(b) TOOLS AND PLANT.	..	799	..	1,800	..	1,342	..	2,800
GRAND TOTAL—MAJOR HEAD 19.	*22,770*	2,79,699	*17,300*	3,23,200	*11,908*	2,03,637	*21,200*	4,15,400
	3,02,469		3,40,500		2,15,545		4,36,600	

‡ The outlay was met from current revenues.
† Includes *minus* Rs. 170 being recoveries on capital account.
* Includes *minus* Rs. [illegible] being recoveries on capital account.

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—B. FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Irrigation Works—Productive.								
a. WORKS—								
A. GODAVARI DELTA SYSTEM ..	..	36,476	..	39,300	..	19,045	..	49,600
B. POLAVARAM ISLAND PROJECT ..	..	32,967	..	19,000	..	13,973	..	9,000
C. KISTNA DELTA SYSTEM	..	12,625	..	29,100	..	23,571	..	38,500
D. PENNAR RIVER CANALS SYSTEM.	..	978	..	3,000	..	801	..	400
E. CAUVERY DELTA SYSTEM ..	..	38,987	..	56,100	..	53,604	..	48,200
F. SHATIATOPE ANICUT SYSTEM ..	..	197	..	..	..	172	..	..
G. MEHMATHUR ANICUT SYSTEM ..	..	872	..	300	..	1,891	..	..
H. TOLUDUR RESERVOIR SYSTEM ..	..	82	..	5,000	..	1,814	..	41,000
J. CHEYYAR ANICUT SYSTEM ..	..	1,412	..	..	..	1,406	..	..
K. KATTALAI SCHEME.	..	..	..	6,200	..	..	..	6,200
TOTAL—a. WORKS ..	..	1,24,596	..	1,58,000	..	1,16,277	..	1,92,900
Irrigation Works—Unproductive.								
b. WORKS—								
A. NAGAVALLI RIVER SYSTEM ..	..	7,926	..	12,500	..	3,614	..	10,000
B. BASAVANNAH CHANNEL ..	..	17,970	..	12,500	..	13,317	..	300
C. MUNIYERU SYSTEM.	..	65	..	3,200	..	3,202	..	2,500
D. BARUR TANK ..	..	..	..	4,000	..	3,594	..	2,400
E. PALAR ANICUT SYSTEM ..	..	..	..	5,400	..	..	..	10,800
F. DUVVALERU PROJECT ..	..	..	..	..	..	56	..	50,000
G. MOPAD PROJECT ..	..	..	..	..	..	587	..	..
TOTAL—b. WORKS ..	..	† 41,738	..	37,600	..	24,370	..	76,000

† Includes Rs. 9,871 relating to the Rushikulya System and Rs. 5,906 relating to the Thippayapalem Project financed from ordinary revenues.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Summary by Sub-Major and Minor Heads and Sub-heads of appropriation.

SUB-MAJOR and MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. INTEREST ON ORDINARY DEBT.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RUPEE DEBT.								
22. A. a. INTEREST ON PERMANENT LOANS.								
22. A. b. DISCOUNT ON LOANS.								
22. A. c. FLOATING LOANS—								
(i) DISCOUNT ON TREASURY BILLS.	..	..	..	..	..	..	*3,00,000*	..
(ii) INTEREST ON OTHER FLOATING LOANS ..								
22. A. d. OTHER ITEMS—MANAGEMENT OF DEBT.								
22. A. e. INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT.	*66,96,330*	..	*66,63,800*	..	*64,28,872*	..	*33,44,000*	..
TOTAL—22. A. ..	*66,96,330*	..	*66,63,800*	..	*64,28,872*	..	*36,44,000*	..
B. INTEREST ON UNFUNDED DEBT.								
22. B. a. SPECIAL LOANS—								
INTEREST ON OTHER SPECIAL LOANS ..	..	..	..	..	..		*16,500*	
22. B. b. STATE PROVIDENT FUNDS—								
(i) INTEREST ON GENERAL PROVIDENT FUND ..	..	..	..	..	..	..	*12,59,000*	..
(ii) INTEREST ON I.C.S. PROVIDENT FUND ..	..	..	..	..	..	..	*73,400*	..
(iii) INTEREST ON I.C.S. (NON-EUROPEAN MEMBERS) PROVIDENT FUND ..	..	..	..	..	..	..	*10,600*	..
Carried over ..	..	..	..	..	..	..	*13,59,500*	..

22—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Summary by Sub-Major and Minor Heads and Sub-heads of appropriation.

SUB-MAJOR and MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
B. INTEREST ON UNFUNDED DEBT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	..	..	..	..	..	..	*13,59,500*	..
22. B. b. STATE PROVIDENT FUNDS—*cont.*								
(iv) INTEREST ON CONTRIBUTORY PROVIDENT FUND (MADRAS) ..	..	..	..	..	..	..	*47,000*	..
(v) INTEREST ON OTHER MISCELLANEOUS PROVIDENT FUNDS (CIVIL ENGINEERS' PROVIDENT FUND) ..	..	..	..	..	..	..	*2,000*	..
TOTAL—22. B. ..	..	..	..	..	..	..	*14,08,500*	
C. INTEREST ON OTHER OBLIGATIONS.								
22. C. a. INTEREST ON DEPRECIATION RESERVE AND OTHER RESERVE FUNDS—INTEREST ON DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL UNDERTAKINGS ..	*9,646*	..	*11,700*	..	†*10,900*	..	*10,800*	..
22. C. b. OTHER ITEMS—MISCELLANEOUS ..	..	..	..	..	..	16,694	..	
TOTAL—22. C. ..	*9,646*	..	*11,700*	..	*10,900*	16,694	*10,800*	..
GROSS GRAND TOTAL.	*67,05,976*	..	*66,75,500*	..	*64,39,772*	16,694	*50,63,300*	..
D. TRANSFERS TO OTHER ACCOUNTS.								
22. D. DEDUCT—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
(i) IRRIGATION, NAVIGATION, ETC., WORKS.	*-79,49,362*	..	*-80,60,000*	..	*-77,77,000* †	..	*-84,38,000*	..
(ii) ELECTRIC SCHEMES..	*-8,86,419*	..	*-13,13,900*	..	*-11,41,200* †	..	*-14,32,300*	..
(iii) COMMERCIAL UNDERTAKINGS ..	*-1,15,488*	..	*-1,26,500*	..	*-1,08,900*†	..	*-1,04,500*	..
TOTAL—22. D. ..	*-89,51,269*	..	*-95,00,400*	..	*-90,27,100*	..	*-99,74,800*	..
GRAND TOTAL—MAJOR HEAD—22 ..	*-22,45,293*	..	*-28,24,900*	..	*-25,87,328*	16,694	*-49,11,500*	
	— 22,45,293		— 28,24,900		— 25,70,634		— 49,11,500	

† Represents adjustments anticipated in the March 1937 Final accounts.

22. B. a.—INTEREST ON DEBT AND OTHER OBLIGATIONS—SPECIAL LOANS—INTEREST ON OTHER SPECIAL LOANS.

SUB-HEADS of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
SPECIAL LOANS	CHARGED ON REVENUES—				
	8 per cent perpetual loan	..	..	..	*10,700*
	6 per cent perpetual loan	..	.	..	*600*
	Kollah Singanna Chetty's Choultry Endowment (6 per cent)	..	..	..	*2,500*
	Deposits of the Monegar Choultry Endowment (4 per cent)	..	..	..	*2,700*
GRAND TOTAL—22. B. a.—INTEREST ON OTHER SPECIAL LOANS—*Charged on Revenues* ..		..	..	..	*16,500*

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
23. a. SINKING FUNDS (PROVINCIAL LOANS)—								
23. b. OTHER APPROPRIATIONS—								
REPAYMENT OF LOANS TAKEN FROM THE CENTRAL GOVERNMENT ..	*28,02,844*	..	*25,94,600*	..	*27,26,602*	..	*7,00,000*	..
	28,02,844	..	*25,94,600*	..	*27,26,602*	..	*7,00,000*	..
GRAND TOTAL—MAJOR HEAD—23 ..	28,02,844		25,94,600		27,26,602		7,00,000	

DEMAND VIII—HEADS OF PROVINCES, MINISTERS AND HEADQUARTERS STAFF.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 19,00,400

Total of sums Charged on Revenues .. .. Rs. 18,09,000

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS AND SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HEADS OF PROVINCES AND MINISTERS.								
25. a. SALARY OF THE GOVERNOR ..	*1,20,000* * *— 500*	..	*1,20,000*	..	*1,20,000*	..	*1,20,000*	..
25. b. SUMPTUARY ALLOWANCE ..	*18,000*	..	*18,000*	..	*18,000*	..	*18,000*	..
25. c. SECRETARIAL STAFF OF THE GOVERNOR—								
1. PAY OF OFFICERS.	*20,320*	..	*14,000*	..	*14,000*	..	*47,700*	..
2. OTHER CHARGES..	..	15,768	*500*	16,300	*401*	15,853	*37,200*	..
TOTAL—25. c. ..	*20,320*	15,768	*14,500*	16,300	*14,401*	15,853	*84,900*	..

* Emergency deduction from pay.

25—GENERAL ADMINISTRATION—Heads of Provinces, Ministers, etc.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

Minor Heads and Sub-heads of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HEADS OF PROVINCES AND MINISTERS—*cont.*								
25. d. STAFF AND HOUSEHOLD OF THE GOVERNOR.								
d. A. Military Secretary, Aides-de-Camp, and Office Establishment—								
1. Pay of Officers ..	*45,648*	8,145	*55,300*	8,100	*52,064*	7,786	*60,800*	..
2. Pay of Establishments ..	..	24,949	..	26,300	..	26,724	*26,700*	..
3. Allowances ..	*7,826*	13,594	*6,500*	7,700	*4,043*	15,738	*14,500*	..
4. Contingencies ..	*126*	12,028	*400*	12,000	*521*	12,171	*10,000*	..
d. B. Band Establishments—								
1. Pay of Establishments ..	..	25,784	..	26,600	..	24,735	*24,900*	..
2. Other Charges ..	..	11,827	..	14,900	..	9,877	*18,100*	..
d. C. Maintenance of Furnishings of Official Residences—								
1. Government House Furniture—Inauguration Grant ..	..	52,341	..	10,000	..	18,482	*31,500*	..
2. Government House Furniture—Maintenance Grant ..	..	17,020	..	36,100	..	35,782	*21,500*	..
d. D. His Excellency the Governor's Body Guard—								
1. Pay and Allowances of Officers ..	*18,071*	..	*30,200*	..	*19,745*	..	*22,900*	..
2. Pay and Allowances of Establishments ..	..	35,170	..	36,500	..	35,309	*36,700*	..
3. Other Charges ..	*164*	62,245	*200*	68,600	*105*	57,477	*66,200*	..
d. E. Medical Establishments	..	36,559	..	36,500	..	36,591	*36,000*	..
d. F. Maintenance of Gardens in Government Houses—								
1. Pay of Establishments †	..	916	..	1,100	..	1,110	*5,300*	..
2. Maintenance Charges † ..	..	43,000	..	43,000	..	43,000	*43,000*	..
Total—25. d. ..	*71,835*	3,43,578	*92,600*	3,27,400	*76,478*	3,24,782	*4,18,100*	..
25. e. EXPENDITURE FROM CONTRACT ALLOWANCE ..	*89,400*	..	*90,000*	..	*90,000*	..	*90,000*	..

† The charges were booked under [illegible] Civil Works' to end of 1936-1937 [illegible]

25—GENERAL ADMINISTRATION—Heads of Provinces, Ministers, etc.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
HEADS OF PROVINCES AND MINISTERS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. f. TOUR EXPENSES—								
A. Special train for His Excellency's own use and haulage of his Saloon Carriages ..	*34,121*	..	*56,300*	..	*20,758*	..	*41,000*	..
B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour ..	*5,802*	..	*4,000*	..	*3,301* *+1,000* †	..	*4,000*	..
C. Other Miscellaneous charges.	*90,245*	..	*65,300*	..	*85,064*	..	*65,000*	..
D. Purchase and upkeep of Motor Cars and Motor Lorries.	*2,868*	..	*3,000*	..	*3,958*	..	*3,000*	..
E. Maintenance of State Saloons ..	..	..	..	..	..	..	*15,000*	..
Total—25. f. ..	*1,33,036*	..	*1,28,600*	..	*1,14,081*	..	*1,28,000*	..
MISCELLANEOUS.								
25. g. DISCRETIONARY GRANTS BY HEADS OF PROVINCES—								
Discretionary Grants by His Excellency the Governor ..	..	25,000	..	25,000	..	25,000	..	25,000
25. gg. EXECUTIVE COUNCIL—								
A. Pay and Allowances of officers	*2,65,326*	..	*2,86,000*	..	*2,70,488*	2,452	*21,900*	..
B. Pay of Establishments and other charges ..	..	31,356	..	33,500	..	33,825	..	1,700
Total—25. gg. ..	*2,65,326*	31,356	*2,86,000*	33,500	*2,70,488*	36,277	*21,900*	1,700
25. h. MINISTERS—								
A. Pay of Officers ..	..	1,73,274	..	1,74,000	..	1,51,226	*90,900*	33,500
B. Pay of Establishments	..	16,511	..	17,600	..	16,941	..	39,700
C. Other Charges ..	..	25,486	..	34,800	..	29,901	*90,500*	52,500
Total—25. h. ..	..	2,15,271	..	2,26,400	..	1,98,068	*1,81,400*	1,25,700
Total—Heads of Provinces and Ministers	*7,17,417*	6,30,973	*7,49,700*	6,28,600	*7,03,448*	5,99,980	*10,62,300*	1,52,400

† Represents adjustment anticipated in the

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS OF appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted. (2)	Voted. (3)	Non-voted. (4)	Voted. (5)	Non-voted. (6)	Voted. (7)	Charged on revenues. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—								
25. j. CIVIL SECRETARIATS—								
j. A. CHIEF SECRETARIAT—								
1. PAY OF OFFICERS.	*67,645*	27,846	*60,100*	28,900	*61,048*	11,964	*63,500*	6,800
2. PAY OF ESTABLISHMENTS ..	..	62,952	..	69,900	..	52,887	..	61,100
3. OTHER CHARGES.	*923*	12,236	*1,000*	13,800	*1,018*	10,063	*900*	12,200
j. B. FINANCE SECRETARIAT—								
1. PAY OF OFFICERS.	*51,658*	19,942	*68,200*	20,600	*65,679*	21,177	*78,800*	25,200
2. PAY OF ESTABLISHMENTS ..	..	1,03,949	..	1,09,100	..	98,947	..	1,12,700
3. OTHER CHARGES.	*1,631*	7,049	*2,200*	5,800	*4,389*	8,363	*5,400*	8,400
j. C. REVENUE DEPARTMENT—								
1. PAY OF OFFICERS.	*40,866*	9,402	*43,000*	9,600	*41,921*	10,757	*42,800*	9,600
2. PAY OF ESTABLISHMENTS ..	..	51,288	..	52,700	..	54,793	..	57,400
3. OTHER CHARGES.	*1,239*	3,951	*500*	3,600	*790*	4,001	*2,500*	3,600
j. D. DEVELOPMENT DEPARTMENT—								
1. PAY OF OFFICERS.	*44,470*	10,813	*45,000*	9,600	*16,860*	26,969	*11,000*	30,600
2. PAY OF ESTABLISHMENTS ..	..	35,265	..	41,400	..	47,671	..	52,200
3. OTHER CHARGES.	*974*	3,334	*1,000*	3,400	*603*	4,543	*500*	5,500
4. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	..	..	— 1,400	..	†— 1,300	..	— 1,300
j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT—								
1. PAY OF OFFICERS.	*58,224*	48,462	*61,600*	49,600	*32,855*	12,895	*32,200*	12,900
2. PAY OF ESTABLISHMENTS ..	..	84,188	..	85,000	..	70,108	..	75,000
3. OTHER CHARGES.	*788*	8,250	*600*	7,700	*588*	6,312	*500*	6,900
j. F. PUBLIC WORKS DEPARTMENT—								
1. PAY OF OFFICERS.	*40,875*	10,024	*43,000*	9,300	*44,130*	9,354	*43,800*	9,600
2. PAY OF ESTABLISHMENTS ..	..	55,383	..	60,300	..	61,557	..	62,800
3. OTHER CHARGES.	*628*	3,925	*700*	4,100	*1,060*	6,331	*4,200*	4,100
Carried over ..	*3,09,921*	5,58,259	*3,26,900*	5,83,000	*2,70,941*	5,17,392	*2,86,100*	5,55,300

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*
Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. j. CIVIL SECRETARIATS—*cont.*								
Brought forward ..	*3,09,921*	5,58,259	*3,26,900*	5,83,000	*2,70,941*	5,17,392	*2,86,100*	5,55,300
j. G. HOME DEPARTMENT—								
1. PAY OF OFFICERS.	(a)	(a)	(a)	(a)	*44,894*	8,804	*50,000*	10,100
2. PAY OF ESTABLISHMENTS ..					..	53,149	...	61,900
3. OTHER CHARGES ..					*1,994*	4,794	*600*	5,500
j. H. LEGAL DEPARTMENT—								
1. PAY OF OFFICERS.	(b)	(b)	(b)	(b)	..	36,737	..	40,600
2. PAY OF ESTABLISHMENTS ..					..	13,489	..	18,100
3. OTHER CHARGES ..					..	7,498	..	6,000
j. J. LOCAL ADMINISTRATION DEPARTMENT—								
1. PAY OF OFFICERS ..	*49,612*	48,209	*33,000*	65,600	*33,000*	33,917	*33,000*	31,500
2. PAY OF ESTABLISHMENTS ..	..	1,06,567	..	1,15,100	..	74,395	..	75,000
3. OTHER CHARGES ..	*1,396*	11,309	*1,200*	6,300	*1,018*	12,225	*2,000*	8,300
j. K. CHARGES COMMON TO ALL CIVIL SECRETARIATS—								
1. PAY OF OFFICERS.	*6,567*	11,101	*12,600*	14,000	*5,265*	10,160	*12,600*	11,000
2. PAY OF ESTABLISHMENTS ..	..	77,593	..	80,800	..	76,706	..	79,800
3. OTHER CHARGES.	*2,828*	68,053	*2,600*	70,500	*1,859*	72,176	..	73,700
j. L. SALUTING BATTERY.	..	2,264	..	2,600	..	3,389	..	2,200
j. M. MADRAS RECORD OFFICE ..	*6,823*	70,941	*4,500*	68,500	*4,468*	72,433	..	76,100
j. N. TRANSLATORS ..	*240*	51,313	*200*	53,500	*240*	50,930	*200*	48,500
Carried over ..	*3,77,387*	10,05,609	*3,81,000*	10,59,900	*3,63,679*	10,48,194	*3,84,500*	11,03,600

(a) Provision included under 'Chief Secretariat' and 'Education and Public Health Department.'
(b) Provision included

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*								
25. j. CIVIL SECRETARIATS—*cont.*								
Brought forward ..	*3,77,387*	10,05,609	*3,81,000*	10,59,900	*3,63,679*	10,48,194	*3,84,500*	11,03,600
j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS—								
1. PAY OF OFFICERS.	*29,855*	4,532	*30,000*	7,000	*30,652*	16,654	*30,000*	29,400
2. PAY OF ESTABLISHMENTS ..	..	22,012	..	23,700	..	23,623	..	29,400
3. OTHER CHARGES.	*1,582*	10,022	*3,800*	10,000	*1,285*	13,356	*1,700*	21,700
j. P. 1. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES ..	..	92,499	..	69,400	...	1,13,138	..	1,09,500
2 CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	−91,674	..	−69,400	..	−1,87,904	..	−1,09,500
j. Q. ELECTION TO NON-UNION PANCHAYATS.	..	13,962	..	12,000	..	10,248	..	12,000
j. R. PORTION CHARGEABLE TO CENTRAL ..	..	−30,500	..	−30,500	..	−30,500†	..	−27,500
j. S. SUBSIDY TO DISTRICT BOARDS TOWARDS THE COST OF ACCOUNTANTS (PARTIALLY EXCLUDED AREAS) ..	..	2,544	..	1,300	..	1,272	..	1,300
TOTAL—25. j. ..	*4,08,824*	10,29,006	*4,14,800*	10,83,400	*3,95,616*	10,08,081	*4,16,200*	11,69,900
25. k. PUBLIC SERVICE COMMISSION—								
A. PAY OF OFFICERS ..	*1,00,469*	..	*1,13,300*	..	*1,18,829*	..	*1,18,100*	..
B. OTHER CHARGES ..	*44,839*	..	*45,100*	..	*39,868*	..	*41,000*	..
TOTAL—25. k. ..	*1,45,308*	..	*1,58,400*	..	*1,58,697*	..	*1,59,100*	..

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. l. BOARD OF REVENUE, FINANCIAL COMMISSIONER, AND ESTABLISHMENTS—								
A. PAY OF OFFICERS ..	*75,891*	8,426	*67,600*	9,000	*77,596*	9,311	*78,300*	9,600
B. PAY OF ESTABLISHMENTS	..	74,793	..	84,800	..	76,225	..	80,000
C. OTHER CHARGES ..	*7,657*	14,763	*5,100*	15,000	*7,072*	13,380	*5,100*	17,100
TOTAL—25. l. ..	*83,548*	97,982	*72,700*	1,08,800	*84,668*	98,916	*83,400*	1,06,700
25. m. LOCAL FUND AUDIT ESTABLISHMENTS—								
m. A. EXAMINER'S OFFICE—								
1. PAY OF OFFICERS.	*18,376*	10,320	*19,200*	6,900	*11,927*	13,257	..	18,900
2. PAY OF ESTABLISHMENTS ..	..	55,856	..	58,600	..	56,456	..	61,200
3. OTHER CHARGES.	*1,879*	8,621	*1,800*	9,000	*2,162*	13,468	..	14,900
m. B. DISTRICT STAFF—								
1. PAY OF OFFICERS.	..	5,187	..	5,400	..	5,673	..	5,800
2. PAY OF ESTABLISHMENTS ..	..	2,37,371	..	2,41,700	..	2,41,058	..	2,50,400
3. ALLOWANCES ..	..	17,677	..	18,700	..	19,616	..	18,200
4. CONTINGENCIES ..	*108*	8,495	*200*	9,800	*23*	10,287	..	10,600
TOTAL—25. m. ..	*20,363*	3,43,527	*21,200*	3,50,100	*14,112*	3,59,815	..	3,80,000
25. n. AGENT FOR GOVERNMENT CONSIGNMENTS—								
A. PAY OF ESTABLISHMENTS	..	9,578	..	9,600	..	9,865	..	10,000
B. OTHER CHARGES ..	*1,477*	9,373	*1,300*	9,700	*1,300*	9,397	..	11,000
C. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	— 10,000	..	— 10,000	..	— 10,000	..	— 10,000
TOTAL—25. n. ..	*1,477*	8,951	*1,300*	9,300	*1,300*	9,262	..	11,000
	(a) 10,428		(a) 10,600		(a) 10,562		11,000	
TOTAL—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS ..	(b) *6,58,043*	(b) 14,70,515	(b) *6,67,100*	(b) 15,42,300	(b) *6,53,093*	(b) 14,66,812	*6,58,700*	16,67,600

(a) Shown under the old Major Head "27. Ports and Pilotage in the Budget for 1936–1937."
(b) Excludes (a).

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CHARGES IN ENGLAND.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. SECRETARY OF STATE FOR INDIA—								
25. A.x. OTHER CHARGES—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	*2,867*	..	..	..	*16,800*	..	*10,400*	..
2. OTHER CHARGES—(PRIVY COUNCIL APPEAL CHARGES) ..	..	1,318	..	10,800	..	13,907	..	..
TOTAL—25. A. x. ..	*2,867*	1,318	..	10,800	*16,800*	13,907	*10,400*	..
B. HIGH COMMISSIONER FOR INDIA—								
25. B. y. OTHER CHARGES—								
1. LEAVE SALARIES AND DEPUTATION PAY .. }	*	*	*	*	*	*	*17,200*	12,200
2. STERLING OVERSEAS PAY .. .. }							*60,400*	..
3. SALARIES AND EXPENSES OF THE HIGH COMMISSIONER'S DEPARTMENT (MADRAS SHARE)	..	68,760	..	70,000	..	‡ 68,800	..	67,000
4. STORES FOR INDIA ..	..	1,521	..	200	..	2,213	..	1,200
TOTAL—25. B. y. ..	..	70,281	..	70,200	..	71,013	*77,600*	80,400
TOTAL—CHARGES IN ENGLAND ..	*2,867*	71,599	..	81,000	*16,800*	84,920	*88,000*	80,400
25. z. LOSS OR GAIN BY EXCHANGE ..	..	— 363	..	..	..	..	..	..
TOTAL—DEMAND VIII—HEADS OF PROVINCES, ETC. ..	(c) *13,79,804*	(c) 21,81,675	(c) *14,18,100*	(c) 22,61,200	(c) *13,74 641*	(c) 21,60,974	*18,09,000*	19,00,400
	35,61,479		36,79,300		35,35,615		37,09,400	
Add—								
(1) DEMAND IX—LEGISLATIVE BODIES	*28,720*	2,63,052	*68,000*	10,34,000	*32,851*	6,80,354	*3,500*	8,86,000
(2) DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS	*17,92,366*	2,23,36,015	*18,43,000*	2,17,17,700	*17,09,048*	2,19,30,261	*14,65,400*	2,24,64,20[illegible]
	32,00,890	2,48,07,742	*33,29,100*	2,50,12,900	*31,16,540*	2,47,71,589	*32,77,900*	2,52,50 600
TOTAL—MAJOR HEAD 25.	2,80,08,632 †		2,83,42,000†		2,78,88,129†		2,85,28,500	

(*c*) Includes (*a*) on previous page.

* Included in the figures for Expenditure in England shown under " Demand X—District Administration."

† [illegible]

25. c.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—SECRETARIAL STAFF OF THE GOVERNOR.

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. SECRETARIAL STAFF OF THE GOVERNOR.	RS.	RS.	RS.	RS.
c. 1. PAY OF OFFICERS.			CHARGED ON REVENUES—				
			PAY OF OFFICERS	*20,435* † — *115*	*14,000*	*14,000*	*47,700*
	..	*1*	*Secretary to the Governor (3,000—250/2—3,500)* ..				
	1	*1*	*Private Secretary to His Excellency the Governor*				
			TOTAL—c. 1—*Charged on revenues* ..	*20,320*	*14,000*	*14,000*	*47,700*
c. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			Pay of Establishments	15,768	10,900	11,096	*19,100*
	1	*3*	*Superintendents 1 (200—400); 2 (175—350)*				
	3	*7*	*Clerks 1 (100—220); 1 (90—180); 3 (60—150); 1 (40—120); 1 (40—70); Special pay 2 (12½)* ..				
	6	*15*	*Attenders 2 (23—35); Duffadar 1 (20—25); Peons 11 (15—20); Harkarah 1 (15—20); Personal pay 1 (5)*				
	2	*2*	*Temporary Harkarahs 2 (18)* ..				
			Travelling and other Compensatory Allowances	..	*500* 3,600	*401* 2,944	*8,200*
			Contingencies	..	1,800	1,813	*9,900*
			TOTAL—c. 2—*Charged on revenues* ..	..	*500*	*401*	*37,200*
				15,768	16,300	15,853	
			TOTAL—25. c. SECRETARIAL STAFF OF THE GOVERNOR —*Charged on revenues* ..	*20,320*	*14,500*	*14,401*	*84,900*
				15,768	16,300	15,853	..

25. d.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR.

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. A. MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS.				
d. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*45,827* † — *179*	*55,300*	*52,064*	*60,800*
	1	*1*	*Military Secretary (1,400)* ..				
	4	*4*	*Aides-de-Camp 1 (840), 1 (780) and 2 (685).*				
	2	2	*Indian Aide-de-Camp 1 (450); Honorary Indian Aide-de-Camp 1 (7½ per day)*	8,145	8,100	7,786	..
			TOTAL—d. A. 1.—*Charged on revenues* ..	*45,648*	*55,300*	*52,064*	*60,800*
				8,145	8,100	7,786	..

† Emergency deduction from pay.

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			d. A. MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.
d. A. 2. PAY OF ESTABLISHMENTS.			CHARGED ON REVENUES— *Office Establishment*	24,949	26,300	26,724	*26,700*
	10	*12*	*Manager 1 (300—20—500); Cashier and Clerks 3 (100—220), 5 (40—120), 1 (40—100), 2 (40—70); Personal pay 2 (20).*				
	11		*Attenders 2 (23—35); Daffadars 2 (20—1—25); Peons 1 (20—1—25), 1 (15—1—20); Harkharas 2 (20—1—25), 3 (15—1—20)*				
	3	*3*	*Motor cyclist 1 (20—1—35); Tindal 1 (40); Lascar 1 (30)* ..				
			Leave Allowances				
	1	*3*	*Temporary—Harkharas 3 (15—20).*				
			TOTAL—d. A. 2—*Charged on revenues*	.. 24,949	.. 26,300	.. 26,724	*26,700* ..
d. A. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*5,639* 4,786	*4,000* 3,000	*3,173* 4,756	*7,000*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*2,187*	*2,500*	*870*	*2,000*
			Other Compensatory	8,808	4,700	10,982	*5,500*
			TOTAL—d. A. 3—*Charged on revenues*	*7,826* 13,594	*6,500* 7,700	*4,043* 15,738	*14,500* ..
d. A. 4. CONTINGENCIES.			CHARGED ON REVENUES— *Telephone Charges*	4,921	5,400	4,978	*5,600*
			Books and Periodicals	1,902	1,600	2,076	*1,000*
			Service Postage and Telegrams and other Petty Contingencies ..	** 126* 5,205	** 400* 5,000	** 521* 5,117	*4,000*
			TOTAL—d. A. 4—*Charged on revenues*	*126* 12,028	*400* 12,000	*521* 12,171	*10,000* ..
			TOTAL—d. A.—MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS—*Charged on revenues.*	*53,600* 58,716	*62,200* 54,100	*56,628* 62,419	*1,12,000* ..
			d. B. BAND ESTABLISHMENT.				
d. B. 1. PAY OF ESTABLISHMENTS.	1	*1*	CHARGED ON REVENUES— *Director of Music (400—20/2—500); Special pay 1 (60)*	25,784	26,600	24,735	*24,900*
	1	*1*	*Bandmaster—Sergeant (100—125)* ..				
	25	*25*	*Private and Senior Musicians 1 (80—2—90), 1 (75—85); 1st class Musicians 3 (65—2—75), 1 (60—70); 2nd class Musicians 7 (55—2—65), 1 (50—60); 3rd class Musicians 9 (45—2—55); Pupils or Boys 2 (30)* .. .. *Leave Allowances*				
			TOTAL—d. B. 1—*Charged on revenues*	.. 25,784	.. 26,600	.. 24,735	*24,900* ..

* Rates and taxes.

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. B. BAND ESTABLISHMENT—*cont.*				
d. B. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES	(*a*)	1,000	(*a*)	*1,000*
			Other compensatory	(*a*)	3,900	(*a*)	*4,000*
			Purchase and maintenance of pictures in Government Houses, subscription to music, purchase of musical instruments, clothing of the Band establishment.	8,827	6,000	5,877	*9,100*
			Grants-in-aid towards the educational charges of the children of the men of the Band establishment.	3,000	4,000	4,000	*4,000*
			TOTAL—d. B. 2.—*Charged on revenues.*	..	..	..	*18,100*
				11,827	14,900	9,877	..
			TOTAL—d. B.—BAND ESTABLISHMENT—*Charged on revenues.*	..	..	..	*43,000*
				37,611	41,500	34,612	..
			d. C. MAINTENANCE OF FURNISHINGS OF OFFICIAL RESIDENCES.				
d. C. 1. GOVERNMENT HOUSE FURNITURE—INAUGURATION GRANT.			TOTAL—d. C. 1.—*Charged on revenues.*	..	..	..	*31,500*
				52,341	10,000	18,482	..
d. C. 2. GOVERNMENT HOUSE FURNITURE—MAINTENANCE GRANT.			TOTAL—d. C. 2.—*Charged on revenues.*	..	..	..	*21,500*
				17,020	36,100	35,782	..
			TOTAL—d. C.—*Charged on revenues.*	..	..	..	*53,000*
				69,361	46,100	54,264	..
			d. D. HIS EXCELLENCY THE GOVERNOR'S BODY-GUARD.				
d. D. 1. PAY AND ALLOWANCES OF OFFICERS.			CHARGED ON REVENUES—				
			PAY OF OFFICERS	*15,060* † *— 63*	*25,100*	*15,965*	*18,900*
	2	*1*	*Commandant 1 (1,215); Lodging allowance 1 (90), Marriage allowance 1 (100).*				
			TRAVELLING ALLOWANCES ..	*953*	*1,900*	*1,163*	*1,400*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*613*	*1,200*	*600*	*600*
			OTHER COMPENSATORY	*1,508*	*2,000*	*2,017*	*2,000*
			Syce and forage allowances 2 (100).				
			TOTAL—d. D. 1.—*Charged on revenues.*	*18,071*	*30,200*	*19,745*	*22,900*

(*a*) Included under "25. d. A.—Military Secretary, Aides-de-Camp and Office Establishments."

† Emergency deduction from pay

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. D. HIS EXCELLENCY THE GOVERNOR'S BODY-GUARD—*cont.*	RS.	RS.	RS.	RS.
d. D. 2. PAY AND ALLOWANCES OF ESTABLISHMENTS.			CHARGED ON REVENUES— *Pay of Establishments*	30,521	31,800	30,678	*32,000*
	16	*16*	*Indian Commissioned and non-Commissioned Officers—Risaldar 1 (180—10—210); Jamadar 1 (85—5—110); Daffadars 6 (31), 5 (26); Farriers 2 (31), Trumpeter 1 (25); Extra duty pay 1 (8), 2 (6), 1 ($5\frac{1}{4}$), 1 (4), 1($3\frac{1}{2}$).*				
	46	*46*	*Rank and file—Sowars 13 (23), 33 (20); Good service and good conduct pay*				
	1	*1*	*Veterinary Establishment—Compounder 1 (28—$\frac{1}{2}$—40)* ..				
			Educational Establishment—Extra duty allowance 1 (4) ..				
	1	*1*	*Medical Establishment—Compounder (30—40)*				
	3	*3*	*Clerical Establishment—Clerks 1 (65—85), 1 (40—65). Temporary Clerk 1 (40) for 2 months*				
	38	*38*	*Followers—29 syces, 2 lascars, 2 cooks, 1 bhisty, 1 hospital sweeper, 1 maistri smith, 1 hammer-man and 1 muchi (9—$\frac{1}{5}$—13); Tradesman pay 1 (12), 1 (8), 1 (2)* ..				
			Allowances .. .. .. *Batta to Indian Officers—Risaldar 1 (30); Jamadar 1 (8); Daffadars 6 (5), 5 (4); Trumpeter 1 (4); Ration allowances—1 (9-3/8), 38 men at Rs. $7\frac{3}{4}$ for seven months, Rs. $7\frac{1}{2}$ for four months and Rs. 7 for one month each; Personal allowance 1 ($1\frac{1}{2}$); Presidency allowance 1 ($2\frac{1}{2}$).*	4,649	4,700	4,631	*4,700*
			TOTAL—d. D. 2.—*Charged on revenues.*	.. 35,170	.. 36,500	.. 35,309	*36,700* ..
d. D. 3. OTHER CHARGES.			CHARGED OF REVENUES— *Purchase of Horses*	8,787	9,500	10,192	*9,500*
			Cost of Provisions	3,731	4,100	3,249	*4,000*
			Feed of animals	27,704	28,800	19,200	*27,900*
			Cost of Clothing	6,686	10,700	10,047	*9,000*
			Harness and Saddlery ..	4,237	5,000	5,381	*5,000*
			OTHER CHARGES— *(Contingencies; charges payable to the Army Department for sale of chargers to officers at concessional rates.)*	{ * *164* 11,100	* *200* 10,500	* *105* 9,408 }	*10,800*
			TOTAL—d. D. 3.—*Charged on revenues.*	*164* 62,245	*200* 68,600	*105* 57,477	*66,200* ..
			TOTAL—d. D. HIS EXCELLENCY THE GOVERNOR'S BODY-GUARD—*Charged on revenues* ..	*18,235* 97,415	*30,400* 1,05,100	*19,850* 92,786	*1,25,800* ..

* Rates and taxes.

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. E. MEDICAL ESTABLISHMENTS.				
d. E. MEDICAL ESTABLISHMENTS.			CHARGED ON REVENUES—				
			Pay of Officers	26,400	26,400	26,400	*26,400*
	2	2	*Surgeon 1 (1,700); Military Assistant Surgeon 1 (500)*				
			Pay of Establishments	2,054	2,100	1,979	*2,100*
	3	3	*Indian Nurse 1 (30—70); Compounders 2 (30—40); Special pay 1 (15); Personal allowance 1 (7)*				
			Leave allowances				
			Travelling and Other Compensatory allowances	2,909	2,900	2,864	*2,900*
			Contingencies	5,196	5,100	5,348	*4,600*
			TOTAL—d. E. MEDICAL ESTABLISHMENTS—				
			Charged on revenues ..	..	..	..	*36,000*
				36,559	36,500	36,591	..
			d. F. MAINTENANCE OF GARDENS IN GOVERNMENT HOUSES.				
d. F 1. PAY OF ESTABLISHMENTS.			CHARGED ON REVENUES	916	1,100	1,110	*5,300*
	2	2	*Guindy Park Reserve Establishment—Forester 1 (40); Forest guard 1 (18).*				
	†	2	*Superintendent, Government House gardens, Ootacamund 1 (200—450); Overseer 1 (45—75); Special Pay 1 (10) for 6 months.*				
			Fixed travelling allowance 1 (8¾); contingencies.				
			TOTAL—d. F. 1.—*Charged on revenues*	916	1,100	1,110	*5,300*
d. F. 2. MAINTENANCE CHARGES.			TOTAL—d. F. 2.—*Charged on revenues*	43,000	43,000	43,000	*43,000*
			TOTAL—d. F.—MAINTENANCE OF GARDENS IN GOVERNMENT HOUSES—				
			Charged on revenues ..	‡ 43,916	‡ 44,100	‡ 44,110	*48,300*
GRAND TOTAL—25. d. STAFF AND HOUSEHOLD OF THE GOVERNOR—							
			Charged on revenues ..	*71,835*	*92,600*	*76,478*	*4,18,100*
				3,43,578	3,27,400	3,24,782	..

† Shown under 50 e. E. I. Ordinary areas.

‡ The charges were booked under "50 Civil Works" to end of 1936-1937, but they are shown here for purposes of comparison with the figures for 1937-1938, as the charges are debitable to "25. General Administration" with effect from that year.

25. f.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC., TOUR EXPENSES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
f. A. Special train for His Excellency's own use and haulage of His saloon carriages.			CHARGED ON REVENUES	*34,121*	*56,300*	*20,758*	*41,000*
			Special train for His Excellency's own use and haulage of His saloon carriages.				
			TOTAL—f. A.—*Charged on revenues* ..	*34,121*	*56,300*	*20,758*	*41,000*
f. B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour.			CHARGED ON REVENUES—				
			RESERVED ACCOMMODATION FOR THE MEMBERS OF HIS EXCELLENCY'S FAMILY	..	*1,000*	† *1,000*	*1,000*
			PAYMENTS AND PRESENTS FOR SERVICES RENDERED ON TOUR ..	*5,802*	*3,000*	*3,301*	*3,000*
			TOTAL—f. B.—*Charged on revenues* ..	*5,802*	*4,000*	*4,301*	*4,000*
f. C. Other miscellaneous charges.			TOTAL—f. C.—*Charged on revenues* ..	*90,245*	*65,300*	*85,064*	*65,000*
f. D. Purchase and upkeep of motor-cars and motor lorries.			TOTAL—f. D.—*Charged on revenues* ..	*2,868*	*3,000*	*3,958*	*3,000*
f. E. Maintenance of State saloons.			TOTAL.—f. E. *Charged on revenues* ..	..	..	..	*15,000*
			GRAND TOTAL—25. f.—TOUR EXPENSES—				
			Charged on revenues ..	*1,33,036*	*1,28,600*	*1,14,081*	*1,28,000*

† Represents the Revised Estimate for 1936-1937 against which adjust…

25. gg.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC., EXECUTIVE COUNCIL.

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget, Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
gg. A. PAY AND ALLOWANCES OF OFFICERS.			CHARGED ON REVENUES—				
			PAY OF OFFICERS	*2,52,905* *† — 912*	*2,56,000*	*2,56,002*	*21,400*
	4	4	*Members of Council (5,333-5-4).*				
			ALLOWANCES	*13,333*	*30,000*	*14,486*	*500*
			Travelling Allowances				
			VOTED—				
			Pay of Officers—Council Secretary 1 (500)	..	..	2,452	..
			TOTAL—gg. A. *Charged on revenues.*	*2,65,326*	*2,86,000*	*2,70,488*	*21,900*
				..	..	2,452	..
gg. B. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	17,747	18,700	18,407	1,700
	4	2	Personal Clerks 2 (70—175); Special pay 2 (25); Shorthand 2 (25)				
	25	23	Council Dubash 1 (50); Chobdars 3 (20—25), 2 (15—20); Peons 17 (15—20)				
			Special pay to Junior Chobdars 2 (5)				
			Leave Allowances				
	3	6	Temporary—Personal clerks 1 (70—175), 1 (40—160), 3 (40—80), 1 (40—70); Special pay 6 (25); Shorthand 3 (25), 3 (15)				
	..	2	Peons 2 (12—17)				
			TRAVELLING ALLOWANCES	5,568	7,000	6,588	..
			OTHER COMPENSATORY	2,242	2,000	3,518	..
			TELEPHONE CHARGES	2,360	2,500	2,421	..
			OTHER CHARGES	3,439	3,300	2,891	..
			TOTAL—gg. B.—VOTED ..	31,356	33,500	33,825	1,700
GRAND TOTAL—25. gg.—EXECUTIVE COUNCIL ..				2,96,682	3,19,500	3,06,765	23,600
Charged on revenues ..				*2,65,326*	*2,86,000*	*2,70,488*	*21,900*
VOTED ..				31,356	33,500	36,277	1,700

† Emergency deduction from pay.

25. h.—GENERAL ADMINISTRATION—HEADS OF PROVINCES AND MINISTERS—MINISTERS.

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
h. A. PAY OF OFFICERS.			CHARGED ON REVENUES—				
	..	*10*	*Ministers*	..	..	..	*90,900*
			VOTED—				
	3	3	MINISTERS	1,72,499 † —725	1,56,000	1,35,744	13,000
	3	1	PARLIAMENTARY SECRETARIES ..	1,500	18,000	15,482	20,500
			TOTAL—h. A. *Charged on revenues.*	..	..	..	*90,900*
			TOTAL—h. A. VOTED ..	1,73,274	1,74,000	1,51,226	33,500
h. B. PAY OF ESTABLISHMENTS.			VOTED	16,511	17,600	16,941	39,700
	3	4	Personal clerks 2 (100—220), 2 (70—175); Special pay 2 (25); Shorthand 2 (25); Typewriting 2 (10)				
			Leave Allowance ..				
	18	39	Council Dubash 1 (50); Chobdars 5 (20—25), 4 (15—20); Peons 29 (15—20); Special pay 2 (5) ..				
	3	12	Temporary—Personal clerks 3 (100—220), 1 (70—175), 1 (40—160), 6 (40—80); 1 (40—70); Special pay 12 (25); Shorthand 8 (25), 4 (15); Typewriting 1 (10)				
	..	10	Peons 10 (12—17)				
			TOTAL—h. B.—VOTED ..	16,511	17,600	16,941	39,700
h. C. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling Allowances	..	..	..	*59,500*
			Other compensatory	..	..	..	*31,000*
			VOTED—				
			TRAVELLING ALLOWANCES	20,101	30,000	26,395	14,000
			OTHER COMPENSATORY	1,467	1,400	937	11,300
			TELEPHONE CHARGES	1,771	2,000	1,593	5,000
			OTHER CHARGES	2,147	1,400	976	22,200
			TOTAL—h. C. *Charged on revenues.*	..	..	..	*90,500*
			TOTAL—h. C. VOTED ..	25,486	34,800	29,901	52,500
GRAND TOTAL—25. h.—MINISTERS ..				2,15,271	2,26,400	1,98,068	3,07,100
Charged on revenues ..				..	..	..	*1,81,400*
VOTED ..				2,15,271	2,26,400	1,98,068	1,25700

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS, CIVIL SECRETARIATS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. A. CHIEF SECRETARIAT.	RS.	RS.	RS.	RS.
j. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*67,904* † — 259	*60,100*	*61,048*	*63,500*
	2	2	*Chief Secretary 1 (3,750); Under Secretary 1 (1,000); Special pay 1 (200).*				
	1	1	*Special Officer for Administration Report 1 (800) for 3 months.*				
			VOTED	27,919 † — 73	28,900	11,964	6,800
	1	1	Assistant Secretary 1 (500—800) ..				
			Leave Allowances.				
			TOTAL—j. A. 1. *Charged on revenues.*	*67,645*	*60,100*	*61,048*	*63,500*
			TOTAL—j. A. 1. VOTED ..	27,846	28,900	11,964	6,800
j. A. 2. PAY OF ESTABLISHMENTS.			VOTED	62,952	69,900	52,887	61,100
	4	4	Superintendents (200—400).				
	20	17	Clerk 1 (100—10/2—200); Clerks—Upper Division 10 (70—175); Lower Division 1 (100—220), 4 (40—80); Typewriting Clerk 1 (40—80); Personal pay 1 (20); Special pay 1 (25), 2 (10).				
	16	15	Attender 1 (23—35); Daffadar 1 (23—35); Peons 13 (15—20).				
			Leave Allowances.				
	18	26	Temporary—Superintendents 2 (200—400), 1 (175—350), Clerks—Upper Division 2 (70—175), 1 (60—150); Lower Division Clerks 2 (40—70); Typists 3 (40—80); Attender 1 (19—30), for 7 months—Superintendent 1 (175—350); Clerks, Upper Division 2 (60—150); Typist 1 (40—80), for 6 months—Superintendent 1 (175—350); Clerks, Upper Division 2 (60—150); Lower Division 1 (40—70); Typist 1 (40—70); Attender 1 (19—30); Peon 1 (12—17); Special pay—Shorthand 1 (25), for 3 months for Administration Report—Steno-typist 1 (40—80); Special pay 1 (25); Peons 2 (12).				
			TOTAL—j. A. 2.—VOTED ..	62,952	69,900	52,887	61,100
j. A. 3. OTHER CHARGES.			CHARGED ON REVENUES.				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*923*	*1,000*	*1,018*	*900*
			VOTED—				
			TRAVELLING ALLOWANCES ..	4,919	4,200	3,654	4,200
			OTHER COMPENSATORY	3,346	3,700	2,987	3,700
			TELEPHONE CHARGES	1,320	1,400	1,056	1,300
			OTHER CHARGES	2,651	4,500	2,366	3,000
			TOTAL—j. A. 3. *Charged on revenues.*	*923*	*1,000*	*1,018*	*900*
			TOTAL—j. A. 3. VOTED ..	12,236	13,800	10,063	12,200
			TOTAL—j. A. CHIEF SECRETARIAT ..	1,71,602	1,73,700	1,36,980	1,44,500
			Charged on revenues ..	*68,568*	*61,100*	*62,066*	*64,400*
			VOTED ..	1,03,034	1,12,600	74,914	80,100

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. B. FINANCE SECRETARIAT.	RS.	RS.	RS.	RS.
j. B. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*51,898* †*— 240*	*68,200*	*65,679*	*78,800*
	2	*2*	*Secretary 1 (2,250); Deputy Secretary 1 (1,800); Special pay 1 (250), 1 (200).*				
	1	*1*	*Additional Deputy Secretary (1,700); Special pay (200).*				
			VOTED	19,942	20,600	21,177	25,200
	1	1	Assistant Secretary (500—900).				
	2	2	Temporary Assistant Secretaries 2 (500—800) for full year.				
			Leave Allowances.				
			TOTAL—j. B. 1. *Charged on revenues.*	*51,658*	*68,200*	*65,679*	*78,800*
			TOTAL—j. B. 1. VOTED ..	19,942	20,600	21,177	25,200
j. B. 2. PAY OF ESTABLISHMENTS.			VOTED	1,03,949	1,09,100	98,947	1,12,700
	8	7	Superintendents (200—400).				
	24	21	Clerks—Upper Division 14 (70—175); Lower Division 3 (40—80); Steno-typists 4 (40—80); Special pay—Shorthand 3 (25), 1 (20), 1 (15); Typewriting 4 (10).				
	13	13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 11 (15—20). Leave Allowances.				
			Temporary—				
	6	7	Superintendents 7 (200—400) for full year.				
	20	22	Upper Division Clerks 7 (70—175); 2 (60—150) for full year; 1 (60) for 4 months; Lower Division clerks 9 (40—80)—8 for full year, 1 for 4 months and 20 days; Steno-typists 3 (40—80), Special pay—Shorthand 3 (25).				
	10	11	For 1 year—Attenders 3 (19); Peons 1 (15—20); 7 (12—17).				
			TOTAL—j. B. 2.—VOTED ..	1,03,949	1,09,100	98,947	1,12,700
j. B. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,631*	*2,200*	*4,389*	*5,400*
			VOTED—				
			TRAVELLING ALLOWANCES ..	2,200	2,000	3,769	3,700
			OTHER COMPENSATORY	1,454	1,300	2,280	2,200
			CONTINGENCIES	3,395	2,500	2,314	2,500
			TOTAL—j. B.3. *Charged on revenues.*	*1,631*	*2,200*	*4,389*	*5,400*
			TOTAL—j. B.3. VOTED ..	7,049	5,800	8,363	8,400
			TOTAL—j. B. FINANCE SECRETARIAT ..	1,84,229	2,05,900	1,98,555	2,30,500
			Charged on revenues .	*53,289*	*70,400*	*70,068*	*84,200*
			VOTED ..	1,30,940	1,35,500	1,28,487	1,46,300

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. C. REVENUE DEPARTMENT.				
j. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*41,063* † — *197*	*43,000*	*41,921*	*42,800*
	2	*2*	*Secretary 1 (2,350); Under Secretary 1 (750); Special pay 1 (250), 1 (200).*				
			VOTED	9,402	9,600	10,757	9,600
	1	1	Assistant Secretary (500—800).				
			Leave Allowances.				
			TOTAL—j. C. 1. *Charged on revenues.*	*40,866*	*43,000*	*41,921*	*42,800*
			TOTAL—j. C. 1. VOTED ..	9,402	9,600	10,757	9,600
j. C. 2. PAY OF ESTABLISHMENTS.			VOTED	51,288	52,700	54,793	57,400
	4	4	Superintendents (200—400).				
	23	22	Clerks—Upper Division 16 (70—175); Lower Division 5 (40—80); Typist 1 (40—80); Special pay—Shorthand 1 (20), 1 (25); Typewriting 2 (10).				
	15	15	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 12 (15—20).				
			Leave Allowances.				
			TOTAL—j. C. 2.—VOTED ..	51,288	52,700	54,793	57,400
j. C. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*1,239*	*500*	*790*	*2,500*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	2,129	2,100	2,539	2,100
			CONTINGENCIES	1,822	1,500	1,462	1,500
			TOTAL—j. C. 3. *Charged on revenues.*	*1,239*	*500*	*790*	*2,500*
			TOTAL—j. C. 3. VOTED ..	3,951	3,600	4,001	3,600
			TOTAL—j. C. REVENUE DEPARTMENT ..	1,06,746	1,09,400	1,12,262	1,15,900
			Charged on revenues ..	*42,105*	*43,500*	*42,711*	*45,300*
			VOTED ..	64,641	65,900	69,551	70,600

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			j. D. DEVELOPMENT DEPARTMENT.	RS.	RS.	RS.	RS.
j. D. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*44,641* } † *— 171*	*45,000*	*16,860*	*11,000*
	2	1	*Under Secretary 1 (700); Special pay 1 (200).*				
			VOTED	10,813	9,600	26,969	30,600
	1	2	Secretary 1 (1,500); Special pay 1 (250), Assistant Secretary (500—800)				
			Leave Allowances ..				
			TOTAL—j. D. 1. { *Charged on revenues.*	*44,470*	*45,000*	*16,860*	*11,000*
			VOTED ..	10,813	9,600	26,969	30,600
j. D. 2. PAY OF ESTABLISHMENTS.			VOTED	35,265	41,400	47,671	52,200
	2	3	Superintendents (200—400) ..				
	15	18	Clerks—Upper Division 12 (70—175), 1 (60—150); Lower Division 2 (40—80), 2 (40—70); Typist 1 (40—80); Special pay—Short-hand 1 (25), 1 (15); Typewriting 3 (10)				
	13	13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 8 (15—20), 3 (12—17)				
			Leave Allowances				
	3	6	Temporary—Superintendent 1 (200—400), 1 (200—400) for five months; Upper Division Clerks 2 (70—175), 1 (60—150); Steno-Typist 1 (40—70); Special pay—Short-hand 1 (25).				
			TOTAL—j. D. 2.—VOTED ..	35,265	41,400	47,671	52,200
j. D. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*974*	*1,000*	*603*	*500*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,227	1,400	2,384	3,000
			OTHER COMPENSATORY	815	900	830	800
			CONTINGENCIES	1,292	1,100	1,329	1,700
			TOTAL—j. D. 3. { *Charged on revenues.*	*974*	*1,000*	*603*	*500*
			VOTED ..	3,334	3,400	4,543	5,500
j. D. 4. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			Charges recoverable from the Government of India for the Administration of Matches and Sugar (Excise Duty) Acts ..	..	— 1,400	— 1,300‡	— 1,300
			TOTAL—j. D. 4.—VOTED ..	..	1,400	— 1,300	— 1,300
			TOTAL—j. D. DEVELOPMENT DEPARTMENT ..	94,856	99,000	95,346	98,500
			Charged on revenues ..	*45,444*	*46,000*	*17,463*	*11,500*
			VOTED ..	49,412	53,000	77,883	87,000

† Emergency deduction from pay.
‡ Represents the Revised Estimate for 1936–1937 against which a

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT.	RS.	RS.	RS.	RS.
j. E. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*58,339* † — *115*	*61,600*	*32,855*	*32,200*
	2	*1*	*Secretary (2,400); Special Pay 1 (250).*				
			VOTED	48,559 † — 97	49,600	12,895	12,900
	1	2	Assistant Secretaries (400—700) ..				
			TOTAL—j. E. 1. *Charged on revenues.*	*58,224*	*61,600*	*32,855*	*32,200*
			TOTAL—j. E. 1. VOTED ..	48,462	49,600	12,895	12,900
j. E. 2. PAY OF ESTABLISHMENTS.			VOTED	84,188	85,000	70,108	75,000
	7	6	Superintendents (200—400) ..				
	31	24	Clerks—Upper Division 18 (70—175); Lower Division 5 (40—80); Steno-typist 1 (40—80); Special pay—Shorthand 2 (15); Typewriting 1 (10).				
	17	6	Attender 1 (23—35); Peons 5 (15—20)				
			Leave Allowances.				
	5	14	Temporary Superintendent 1 (200); Clerks, Upper Division 4 (70—175); Lower Division 1 (40—80); Attender 1 (23—35); Duffadar 1 (20—25); Peons 6 (15—20) ..				
			TOTAL—j. E. 2.—VOTED ..	84,188	85,000	70,108	75,000
j. E. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*788*	*600*	*588*	*500*
			VOTED—				
			TRAVELLING ALLOWANCES ..	3,203	2,100	1,412	2,100
			OTHER COMPENSATORY	1,895	1,800	1,112	1,800
			BOOKS AND PERIODICALS ..	979	1,300	3,788 (Books and Periodicals and Other Contingencies)	3,000 (Books and Periodicals and Other Contingencies)
			OTHER CONTINGENCIES ..	2,173	2,500		
			TOTAL—j. E. 3. *Charged on revenues.*	*788*	*600*	*588*	*500*
			TOTAL—j. E. 3. VOTED ..	8,250	7,700	6,312	6,900
			TOTAL—j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT.	‡ 1,99,912	‡ 2,04,500	1,22,758	1,27,500
			Charged on revenues ..	*59,012*	*62,200*	*33,443*	*32,700*
			VOTED ..	1,40,900	1,42,300	89,315	94,800

† Emergency deduction from pay.
‡ The Actuals for 1935–1936 and the Budget Estimates for 1936–1937 represent the figures relating to the Law and Education Department which existed before the reorganization of the Secretariat Departments from the 1st April 1936.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			j. F. PUBLIC WORKS DEPARTMENT.	RS.	RS.	RS.	RS.
j. F. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*41,063* † *— 188*	*43,000*	*44,130*	*43,800*
	2	2	*Secretary 1 (2,400); Under Secretary 1 (750); Special pay 1 (250), 1 (200).*				
			VOTED	10,024	9,300	9,354	9,600
	1	1	Assistant Secretary (500—800) ..				
			Leave Allowances				
			TOTAL—j. F. 1. *Charged on revenues.*	*40,875*	*43,000*	*44,130*	*43,800*
			TOTAL—j. F. 1. VOTED ..	10,024	9,300	9,354	9,600
j. F. 2. PAY OF ESTABLISHMENTS.			VOTED	55,383	60,300	61,557	62,800
	5	5	Superintendents (200—400) ..				
	21	21	Clerks—Upper Division 15 (70—175); Lower Division 4 (40—80); Steno-typist 1 (40—80); Typewriting Clerk 1 (40—80); Special pay—Shorthand 2 (25); Typewriting 2 (10).				
	13	13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 11 (15—20) ..				
			Leave Allowances				
	..	1	Temporary—Upper Division clerk 1 (60—150)				
			TOTAL—j. F. 2.—VOTED ..	55,383	60,300	61,557	62,800
j. F. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*628*	*700*	*1,060*	*4,200*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,701	1,700	4,154	1,700
			OTHER COMPENSATORY	964	1,000	1,001	1,000
			CONTINGENCIES	1,260	1,400	1,176	1,400
			TOTAL—j. F. 3. *Charged on revenues.*	*628*	*700*	*1,060*	*4,200*
			TOTAL—j. F. 3. VOTED ..	3,925	4,100	6,331	4,100
			TOTAL—j. F. PUBLIC WORKS DEPARTMENT ..	1,10,835	1,17,400	1,22,432	1,24,500
			Charged on revenues ..	*41,503*	*43,700*	*45,190*	*48,000*
			VOTED ..	69,332	73,700	77,242	76,500

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. G. HOME DEPARTMENT.				
j. G. 1. PAY OF OFFICERS.			CHARGED ON REVENUES			*44,894*	*50,000*
		2	*Secretary 1 (3,000); Under Secretary 1 (800); Special pay 1 (200).*				
			VOTED			8,804	10,100
		1	Assistant Secretary 1 (500—800) ..				
			TOTAL—j. G. 1. { *Charged on revenues.*			*44,894*	*50,000*
			VOTED ..	(*a*)	(*a*)	8,804	10,100
j. G. 2. PAY OF ESTABLISHMENTS.			VOTED			53,149	61,900
		4	Superintendents 4 (200—400) ..				
		22	Clerks—Upper division 13 (70—175); Lower division 8 (40—80), 1 (40—70); Personal pay 1 (15); Shorthand allowance 3 (25), 1 (15); Typewriting allowance 1 (10)				
		13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 7 (15—20), 4 (12—17)				
			TEMPORARY—				
		10	Superintendents 2 (200—400); Clerks 4 (70—175); Shorthand Typist 2 (40—80); Attender 1 (19—30); Peon 1 (12—17); Shorthand allowance 2 (25)				
			TOTAL—j. G. 2.—VOTED ..	(*a*)	(*a*)	53,149	61,900
j. G. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling allowance including cost of passages			*1,994*	*600*
			VOTED—				
			TRAVELLING ALLOWANCE INCLUDING OTHER COMPENSATORY ALLOWANCE			2,354	2,500
			CONTINGENCIES INCLUDING BOOKS AND PERIODICALS			2,440	3,000
			TOTAL—j. G. 3. { *Charged on revenues.*			*1,994*	*600*
			VOTED ..	(*a*)	(*a*)	4,794	5,500
			TOTAL—j. G. HOME DEPARTMENT.	(*a*)	(*a*)	1,13,635	1,28,100
			Charged on revenues ..			*46,888*	*50,600*
			VOTED ..			66,747	77,500

(*a*) Included partly under "Chief Secretariat" and partly under "Education and Public Health Department."

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. H. Legal Department.				
j. H. 1. Pay of Officers.			Voted			36,737	40,600
		1	Secretary (1,400—100/2—1,800) ..				
		1	Under Secretary (Drafting) (650); Special pay (50)				
			Assistant Secretaries—				
		2	1 (500—800), 1 (400—75/2—700) for revision of Statutes ..				
			Leave Allowances				
			Total—j. H. 1.—Voted ..	(a)	(a)	36,737	40,600
j. H. 2. Pay of Establishments.			Voted			13,489	18,100
		1	Superintendent (200—400) ..				
		7	Clerks—Upper Division 1 (70—175), 1 (60—150); Lower Division 4 (40—80); Steno-typist 1 (40—80); Special pay—Shorthand 2 (25); Typewriting 1 (10).				
		10	Attender 1 (23—35); Daffadar 1 (17—22); Peons 5 (15—20), 3 (12—17) ..				
			Leave allowances ..				
		8	Temporary Superintendent 1 (175—350); Clerks—Upper division 1 (60—150); Steno-typist 1 (40—70), 1 (40—70) for 7 months; Special pay—Shorthand 1 (25); Peons 2 (12—17), 2 (12—17) for 7 months ..				
			Total—j. H. 2.—Voted ..	(a)	(a)	13,489	18,100
j. H. 3. Other Charges.			Voted—				
			Travelling Allowance ..			2,513	1,100
			Other Compensatory Allowance ..			1,709	2,100
			Contingencies and Books and Periodicals			3,276	2,800
			Total—j. H. 3.—Voted ..	(a)	(a)	7,498	6,000
			Total—j. H. Legal Department—Voted ..	(a)	(a)	57,724	64,700

(a) Included under "Education and Public

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. J. LOCAL ADMINISTRATION DEPARTMENT.	RS.	RS.	RS.	RS.
j. J. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*49,883* * — *271*	*33,000*	*33,000*	*33,000*
	1	*1*	*Secretary 1 (2,500); Special pay 1 (250) .. .. ..*				
			VOTED	48,302 * — 93	65,600	33,917	31,500
	3	3	Special Engineer 1 (1,000); Special pay 1 (100)				
			Assistant Secretaries 2 (500—800).				
			Leave Allowances				
			TOTAL—j. J. 1. *Charged on revenues.*	*49,612*	*33,000*	*33,000*	*33,000*
			VOTED ..	48,209	65,600	33,917	31,500
j. J. 2. PAY OF ESTABLISHMENTS.			VOTED	1,06,567	1,15,100	74,395	75,000
	8	5	Superintendents (200—400) ..				
	35	22	Clerks—Upper Division 14 (70—175); Lower Division 7 (40—80); Typewriting Clerk 1 (40—80); Special pay—Shorthand 1 (25); Typewriting 2 (10).				
	17	13	Attender 1 (23—35); Peons 1 (20—25), 11 (15—20)				
			Leave allowances				
	30	28	Temporary—For one year—Superintendents 2 (200—400); Clerks 3 (70—175), 1 (40—80); Typists 1 (40—80), 1 (40—70); Attender 1 (23—35); Peons 1 (15—20), 1 (12—17); Supervisor 1 (70—200); For 6 months—Clerk 1 (70—175); For 3 months—Superintendent 1 (200—400); Clerks 10 (40—70): Attender 1 (19—30); For 2 months—Clerks 1 (70—175), 1 (40—70); Peon 1 (12—17)				
			TOTAL—j. J. 2.—VOTED ..	1,06,567	1,15,100	74,395	75,000
j. J. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,396*	*1,200*	*1,018*	*2,000*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (INCLUDING COST OF PASSAGES) ..	4,467	4,300	5,460	4,500
			CONTINGENCIES	6,842	2,000	3,665	2,000
			CONTRIBUTION TO THE GOVERNMENT OF INDIA TOWARDS THE COST OF MAINTENANCE OF ACCOUNTS OF CHARITABLE ENDOWMENTS	..	..	‡ 3,100	1,800
			TOTAL—j. J. 3. *Charged on revenues.*	*1,396*	*1,200*	*1,018*	*2,000*
			VOTED ..	11,309	6,300	12,225	8,300
			TOTAL—j. J. LOCAL ADMINISTRATION DEPARTMENT ..	† 2,17,093	† 2,21,200	1,54,555	1,49,800
			Charged on revenues ..	*51,008*	*34,200*	*34,018*	*35,000*
			VOTED ..	1,66,085	1,87,000	1,20,537	1,14,800

* Emergency deduction from pay.

‡ Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

† The Actuals for 1935–1936 and the Budget Estimate ... the Local

25. j.—GENERAL ADMINISTRATION—Secretariat and Headquarters Establishments—Civil Secretariats—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			j. K. Charges common to all Civil Secretariats.				
K. 1. Pay of Officers.			Charged on revenues	*6,712* † — *145*	*12,600*	*5,265*	*12,600*
			Pay of officers nominated to the Indian Legislatures				
			Voted	11,248 † — 147	14,000	10,160	11,000
			Pay of officers nominated to the Indian Legislatures				
			Total—j. K. 1. *Charged on revenues.*	*6,567*	*12,600*	*5,265*	*12,600*
			Total—j. K. 1. Voted ..	11,101	14,000	10,160	11,000
K. 2. Pay of Establishments.			Voted	77,593	80,800	76,706	79,800
	3	3	Superintendents (200—400) ..				
	53	53	Clerks—Upper division 3 (70—175), 1 for C.C.B., 1 for C.I.B. and 1 for Library; Lower division 28 (40—80); Typist 20 (40—80); Telephone Exchange Clerk 1 (40—80); Special pay—Typewriting 12 (10); Exchange turn duty 2 (5)				
			Temporary—Lower division clerk for C. C. B. 1 (40—80) ..				
	39	39	Attenders 24 (23—35); Peons 14 (15—20); Telephone Exchange Attender 1 (23—35)				
	16	16	Conservancy and Watching Staff (Secretariat Buildings)—Supervisor 1 (75); Assistant Supervisor 1 (30); Chowkidars 12 (18); Ootacamund staff—Watchmen 1 (21), 1 (14); Allowance 1 (1 13/16)				
			Leave Allowances				
			Temporary—Lump provision for additional typists and examiners in C.I.B.				
			Total—j. K. 2.—Voted.	77,593	80,800	76,706	79,800
K. 3. Other Charges.			Voted—				
			Pay of Menials	3,673	3,900	3,648	3,700
			Electric Current	10,336	9,700	10,465	10,500
			Telephone Charges	2,368	2,400	2,373	2,400
			Books and Periodicals	4,378	5,000	2,367	2,500
			Circulation Expenses	3,126	4,500	3,487	7,800
			Service Postage and Telegrams.	17,996	20,000	21,989	19,000
			Rates and Taxes	*2,828*	*2,600*	*1,859*	2,800
			Other Charges	26,176	25,000	27,847	25,000
			Total—j. K. 3.—Voted ..	*2,828* 68,053	*2,600* 70,500	*1,859* 72,176	.. 73,700
			Total—j. K. Charges common to all Civil Secretariats	1,66,142	1,80,500	1,66,166	1,77,100
			Charged on revenues ..	*9,395*	*15,200*	*7,124*	*12,600*
			Voted ..	1,56,747	1,65,300	1,59,042	1,64,500

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. L. SALUTING BATTERY.				
j. L. SALUTING BATTERY.			VOTED	2,264	2,600	3,389	2,200
	3	3	Establishments — Ootacamund — Park Sergeant 1 (80); Indian Gunners 2 (30)				
			Allowances—Other Compensatory—Clothing allowances 2 (10⅓ per quarter)				
			Contingencies				
			TOTAL—j. L.—SALUTING BATTERY—VOTED ..	2,264	2,600	3,389	2,200
			j. M. MADRAS RECORD OFFICE.				
j. M. MADRAS RECORD OFFICE.			CHARGED ON REVENUES—				
			PAY AND ALLOWANCES OF OFFICERS—Curator	*2,500* †— *145*	..	..	..
			VOTED—				
			PAY OF OFFICERS	8,300	8,400	8,400	8,900
	1	1	Curator 1 (400—800)				
	1	1	Assistant Curator 1 (300) ..				
			PAY OF ESTABLISHMENTS ..	43,786	41,600	45,432	42,000
	15	15	Senior Assistant 1 (200—10—250); Assistants 3 (125—5—175); Referencers 5 (65—125), 2 (55—100); Clerks 3 (40—80); Typist 1 (40—80)				
	40	53	Attenders 22 (23—35), 16 (19—30), 9 (15—20); Binder 1 (28—37); Durwans 1 (20—25), 1 (15—20); Peons 2 (15—20), 1 (12—17).				
			Leave Allowances	..	..	..	..
	23	11	Temporary—Clerks 4 (65—125); 2 (55—100); 1 (40—80); Typist 1 (40—80); 1 (37—70); Attender 1 (12—17); Peon 1 (12—17).				
			Travelling and other Compensatory Allowances	..	100	566	800
			RATES AND TAXES	*4,468*	*4,500*	*4,468*	4,500
			CONTINGENCIES	18,855	18,400	18,035	19,900
			(Purchase of materials for mending records, etc.)				
				6,823	*4,500*	*4,468*	..
			TOTAL—j. M. MADRAS RECORD OFFICE—VOTED ..	70,941	68,500	72,433	76,100

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. N. TRANSLATORS.				
j. N. TRANSLATORS.			CHARGED ON REVENUES—				
			Honorarium—French Translator ..	*240*	*200*	*240*	*200*
			VOTED—				
			PAY OF OFFICERS ..	22,997	23,500	21,064	19,400
	5	5	Translators 1 (400—550), 1 (300—20—500), 3 (200—400).				
			PAY OF ESTABLISHMENTS ..	26,696	28,300	27,083	26,900
	15	15	Assistant Translators 3 (150—10—250), 2 (125—200); Senior Assistants 2 (85—125), 1 (70—100); Junior Assistants 4 (65—85), 2 (55—70); Temporary Junior Assistant 1 (55—70).				
	7	7	Clerks 5 (40—65), 1 (30—55); Typist 1 (40—65)				
	5	6	Peons 5 (15—20), 1 (12—17) .. Leave Allowances				
			OTHER CHARGES—				
			Travelling and other compensatory allowances; Contingencies.	1,620	1,700	2,783	2,200
			TOTAL—j. N. TRANSLATORS ..	51,553	53,700	51,170	48,700
			Charged on revenues ..	*240*	*200*	*240*	*200*
			VOTED	51,313	53,500	50,930	48,500
			j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS.				
j. O. 1. PAY OF OFFICERS.			CHARGED ON REVENUES—				
	1	*1*	*Inspector of Municipal Councils and Local Boards (2,500)* ..	*30,000* — *† 145*	*30,000*	*30,652*	*30,000*
			VOTED	4,532	7,000	16,654	29,400
	1	5	Personal Assistant 1 (300—850), Special pay (50); Deputy Inspectors 3 (250—700), Special pay 3 (100); Special Officer (300—850), Special pay (50) for one month.				
			TOTAL—j. O. 1. { *Charged on revenues.*	*29,855*	*30,000*	*30,652*	*30,000*
			TOTAL—j. O. 1. { VOTED ..	4,532	7,000	16,654	29,400

† Emergency deduction from pay.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS—*cont.*				
j. O. 2. PAY OF ESTABLISHMENTS.			VOTED	22,012	23,700	23,623	29,400
	28	28	Manager 1 (125—220); Clerks 1 (85—125), 7 (65—85), 5 (55—70), 5(40—65), 6 (30—55); Typists 2 (40—65), 1 (30—55); Special pay 2 (15), 1 (10).				
	11	11	Attenders 1 (23—35), 1 (19—30); Muchi 1 (19—30); Peons 3 (15—20), 5 (12—17).				
			Leave Allowance				
	..	23	Temporary clerks 4 (55—70); 3 (30—55), 3 (30); Typists 5 (30—55); Peons 8 (12—17); Special pay 1 (25) for 1 month.				
			TOTAL—j. O. 2.—VOTED ..	22,012	23,700	23,623	29,400
j. O. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	*1,582*	*3,800*	*1,285*	*1,700*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	2,637	3,000	6,165	9,300
			OTHER CHARGES	7,385	7,000	7,191	12,400
			TOTAL—j. O. 3. { *Charged on revenues.*	*1,582*	*3,800*	*1,285*	*1,700*
			TOTAL—j. O. 3. { VOTED ..	10,022	10,000	13,356	21,700
			TOTAL—j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS ..	68,003	74,500	85,570	1,12,200
			Charged on revenues ..	*31,437*	*33,800*	*31,937*	*31,700*
			VOTED ..	36,566	40,700	53,633	80,500
			j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES.				
j. P. 1. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES.			VOTED—				
			PAY OF OFFICERS	4,780	4,500	6,643	6,500
			PAY OF ESTABLISHMENTS ..	35,495	26,700	47,444	47,000
			Temporary— District Election Officers, clerks and peons				
			ALLOWANCES (including remuneration to election officers) ..	38,711	26,200	44,436	40,000
			OTHER CHARGES	12,688	12,000	14,615	16,000
			Contingencies				
			Contributions to local bodies on account of forfeited deposits ..	825	..	..	..
			TOTAL—j. P. 1.—VOTED ..	92,499	69,400	1,13,138	1,09,500

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES—*cont.*	RS.	RS.	RS.	RS.
j. P. 2. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			Recoveries from local bodies ..	— 91,674	— 69,400	— 1,87,904	— 1,09,500
			TOTAL—j. P. 2.—VOTED ..	— 91,674	— 69,400	—1,87,904	—1,09,500
			TOTAL—j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES—VOTED ..	825	..	— 74,766	..
			j. Q. ELECTIONS TO NON-UNION PANCHAYATS.				
j. Q. ELECTION TO NON-UNION PANCHAYATS.			VOTED— PAY OF ESTABLISHMENTS ..	8,249	9,000	5,884	5,600
			ALLOWANCES	5,182	2,000	3,638	5,400
			OTHER CHARGES	531	1,000	726	1,000
			TOTAL—j. Q.—ELECTIONS TO NON-UNION PANCHAYATS—VOTED	13,962	12,000	10,248	12,000
j. R. PORTION CHARGEABLE TO CENTRAL.			TOTAL—j. R.—VOTED ..	— 30,500	— 30,500	— 30,500†	— 27,500
j. S. SUBSIDY TO DISTRICT BOARDS TOWARDS THE COST OF ACCOUNTANTS—(PARTIALLY EXCLUDED AREAS).			TOTAL—j. S.—VOTED ..	2,544	1,300	1,272	1,300
			GRAND TOTAL—25. j.—CIVIL SECRETARIATS ..	**14,37,830**	**14,98,200**	**14,03,697**	**15,86,100**
			Charged on revenues ..	*4,08,824*	*4,14,800*	*3,95,616*	*4,16,200*
			VOTED ..	10,29,006	10,83,400	10,08,081	11,69,900

25. k.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION.

k. A. PAY OF OFFICERS.			CHARGED ON REVENUES	*1,00,469*	*1,13,300*	*1,18,829*	*1,18,100*
	5	*5*	*Chairman 1 (3,000); Members 2 (2,000); Secretary 1 (1,000—1,500); Assistant Secretary 1 (500—800)*				
			TOTAL—k. A.—*Charged on revenues.*	*1,00,469*	*1,13,300*	*1,18,829*	*1,18,100*

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

25. k. GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
k. B. OTHER CHARGES.			CHARGED ON REVENUES—				
			PAY OF ESTABLISHMENTS ..	*24,956*	*26,800*	*24,494*	*24,300*
			Permanent—				
	23	23	*Superintendents 1 (250—350), 1 (175—250), 1 (125—175); Clerks, Upper division 4 (65—125); Accountant 1 (55—100); Clerks, Lower division 6 (40—80), 6 (37—70); Typists 3 (40—80); Shorthand allowance 1 (15)* ..				
	19	19	*Attender 1 (23—35); Daffadar 1 (20—25); Peons 11 (15—20), 6 (12—17)*				
			Travelling and other compensatory allowances	*5,232*	*3,700*	*1,458*	*2,300*
			Rents	*3,300*	*3,300*	*3,025*	*3,300*
			Other Contingencies	*11,351*	*11,300*	*10,891*	*11,100*
			TOTAL—k. B.—*Charged on revenues.*	*44,839*	*45,100*	*39,868*	*41,000*
GRAND TOTAL—25. k. PUBLIC SERVICE COMMISSION— *Charged on revenues.*				*1,45,308*	*1,58,400*	*1,58,697*	*1,59,100*

25. l.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
l. A. PAY OF OFFICERS.			CHARGED ON REVENUES	*76,274* * — *383*	*67,600*	*77,596*	*78,300*
	3	3	*Commissioners of Land Revenue 1 (3,750), 1 (3,500), 1 (3,000)* ..				
			Deduct—*Portion debitable to "7. Land Revenue—Survey and Settlement" (— 41,000), "8. Provincial Excise" (— 41,000)* ..				
	1	2	*Secretary (1,900); Special Pay (200), Additional Joint Secretary 1 (1,425); Special Pay (200), Overseas Pay (300)*				
			Deduct—*Half cost of Additional Joint Secretary debitable to "8. Provincial Excise."*				
	1	1	VOTED	8,426	9,000	9,311	9,600
			Assistant Secretary (750); Special pay 1 (50)				
			TOTAL—l. A. { *Charged on revenues.*	*75,891*	*67,600*	*77,596*	*78,300*
			TOTAL—l. A. { VOTED ..	8,426	9,000	9,311	9,600

* Emergency deduction from pay.

25. 1.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS—cont.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
1. B. PAY OF ESTABLISHMENTS.			VOTED	74,793	84,800	76,225	80,000
	5	5	Superintendents 1 (300—10—350), 2 (200—10—250), 1 (125—175), 1 (100—150)				
	39	39	Clerks—Upper Division 23 (65—125); Lower Division 9 (40—80); Typists 6 (40—80), 1 (23—35); Special pay—Shorthand 1 (25); Typewriting 1 (10)				
	33	33	Sergeant 1 (25—3—40); Muchis 3 (23—35); Attenders 5 (23—35); Jamadar 1 (20—25); Daffadar 1 (20—25); Peons 22 (15—20).				
			Cost of Survey training of clerks ..				
	2	2	Court of Wards Section—Manager 1 (350—20—450); Superintendent 1 (100—150) ..				
	12	12	Clerks—Upper Division 6 (65—125); Lower Division 4 (40—80); Typists 2 (40—80); Special pay—Shorthand 1 (25).				
	5	5	Attender 1 (23—35); Peons 4 (15—20)				
			Leave Allowances				
	4	9	Temporary—Superintendent 1 (100—150); Clerks 1 (65—125), 1 (65—85), 2 (40—80), 1 (37—70); Attender 1 (23—35); Peons 2 (12—17).—Half cost debitable to "8. Provincial Excise."				
			TOTAL—1 B.—VOTED ..	74,793	84,800	76,225	80,000
1. C. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*5,214*	*2,200*	*5,627*	*5,100*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	2,781	2,600	1,657	2,000
			ELECTRIC CURRENT	1,182	1,100	1,295	1,100
			TELEPHONE CHARGES	937	1,000	906	1,000
			BOOKS AND PERIODICALS ..	955	1,300	938	1,100
			RATES AND TAXES	*2,443*	*2,900*	*1,445*	2,900
			SERVICE POSTAGE AND TELEGRAMS. } OTHER CHARGES .. .. }	8,908	9,000	8,584	9,000
			TOTAL—1. C. *Charged on revenues.*	*7,657*	*5,100*	*7,072*	*5,100*
			TOTAL—1. C. VOTED ..	14,763	15,000	13,380	17,100
GRAND TOTAL—25. 1.—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS				1,81,530	1,81,500	1,83,584	1,90,100
			Charged on revenues ..	*83,548*	*72,700*	*84,668*	*83,400*
			VOTED ..	97,982	1,08,800	98,916	1,06,700

25. m.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—LOCAL FUND AUDIT ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			m. A. EXAMINER'S OFFICE.	RS.	RS.	RS.	RS.
m. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES—				
	1	..	*Examiner of Local Fund Accounts*	*18,376*	*19,200*	*11,927*	..
			VOTED	10,379 * 59	6,900	13,257	18,900
	1	2	Examiner of Local Fund Accounts (900); Special pay (100); Deputy Examiner (350—25—500).				
			Leave Allowances				
				18,376	*19,200*	*11,927*	..
			TOTAL—m. A. 1. VOTED ..	10,320	6,900	13,257	18,900
m. A. 2. PAY OF ESTABLISHMENTS.			VOTED	55,856	58,600	56,456	61,200
	4	4	Superintendents and Inspectors 3 (150—400), 1 (150—240) ..				
	32	32	Clerks 28 (35—150), 4 (35—80); Special pay—Shorthand 1 (25) ..				
	12	12	Attenders 3 (23—35); Daffadar 1 (20—25); Peons 2 (15—20), 6 (12—17)				
			Leave Allowances				
	1	10	Temporary—Clerk 1 (35—150); 1 (30—4/2—70); For 2½ months—Superintendent 1 (125—300); Clerk 1 (30—4/2—70); For 5½ months—Clerks 6 (30—4/2—70).				
			TOTAL—m. A. 2.—VOTED ..	55,856	58,600	56,456	61,200
m. A. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling allowances	*1,879*	*1,800*	*2,162*	..
			VOTED—				
			Travelling Allowances ..	1,863	2,000	4,625	4,400
			Other compensatory—Madras House allowances 1 (23½), 1 (4), 1 (15), 1 (6), 1 (25) for 2½ months, Presidency allowances 33 (6½), 6 (2½), 6 (6½) for 5½ months	2,671	2,900	3,619	5,600
			SERVICE POSTAGE AND TELEGRAMS.	2,250	2,200	2,999	3,000
			OTHER CONTINGENCIES	1,837	1,900	2,225	1,900
				1,879	*1,800*	*2,162*	..
			TOTAL—m. A. 3.—VOTED ..	8,621	9,000	13,468	14,900
			TOTAL—m. A.—EXAMINER	*29,255*	*21,000*	*14,089*	..
			—VOTED.	74,797	74,500	83,181	95,000
			m. B. DISTRICT STAFF.				
m. B. 1. PAY OF OFFICERS.			VOTED	5,187	5,400	5,673	5,800
	1	1	Temporary—Assistant Examiner (350—25—500)				
			Leave Allowances				
			TOTAL—m. B. 1.—VOTED ..	5,187	5,400	5,673	5,800

* Emergency deduction from pay.

25. m.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—LOCAL FUND AUDIT ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			m. B. DISTRICT STAFF—*cont.*	RS.	RS.	RS.	RS.
m. B. 2. PAY OF ESTABLISHMENTS.			VOTED	2,37,371	2,41,700	2,41,058	2,50,400
	21	21	Superintendents and Inspectors 12 (150—400), 9 (150—240) ..				
	154	154	Clerks 65 (35—150), 89 (35—80) ..				
	45	45	Peons 7 (15—20), 38 (12—18) ..				
			Leave Allowances				
	1	1	Temporary Inspector (150—240) ..				
	..	4	Clerks 3 (40—125), 1 (30—70) ..				
	2	7	Peons 7 (12—17)				
			TOTAL—m. B. 2.—VOTED ..	2,37,371	2,41,700	2,41,058	2,50,400
m.B. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	9,552	9,700	11,402	9,700
			FIXED TRAVELLING ALLOWANCES (INCLUDING OTHER COMPENSATORY)	8,125	9,000	8,214	8,500
			Fixed Travelling Allowances 3 (50), 19 (40); Local Allowances 2 (13½), 1 (1-13-0) ..				
			TOTAL—m. B. 3.—VOTED ..	17,677	18,700	19,616	18,200
m. B. 4. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	5,378	5,500	6,057	6,100
			OTHER CHARGES	* *108* 3,117	* *200* 4,300	* *23* 4,230	4,500
			TOTAL—m. B. 4.—VOTED ..	*108* 8,495	*200* 9,800	*23* 10,287	10,600
				108	*200*	*23*	..
			TOTAL—m. B. DISTRICT STAFF—VOTED	2,68,730	2,75,600	2,76,624	2,85,000
				20,363	*21,200*	*14,112*	..
GRAND TOTAL—25. m.—LOCAL FUND AUDIT ESTABLISHMENTS—VOTED ..				3,43,527	3,50,100	3,59,815	3,80,000

* Rates and Taxes.

25. n.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—AGENT FOR GOVERNMENT CONSIGNMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			n. AGENT FOR GOVERNMENT CONSIGNMENTS. †	RS.	RS.	RS.	RS.
n. A. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED	9,578	9,600	9,865	10,000
	1	1	Overseer (150—5—200)				
	10	10	Head Clerk 1 (85—125); Clerk and Typist 2 (40—65); Shipping Clerks 6 (30—1—45), 1 (28—40).				
	5	5	Peons 4 (15—20), 1 (12—17); Presidency Allowance 1 (2½) ..				
			Leave Allowances				
			TOTAL—n. A.—VOTED ..	9,578	9,600	9,865	10,000
n. B. OTHER CHARGES.			VOTED—				
			LANDING AND SHIPPING CHARGES ..	* *1,477* 4,624	* *1,300* 5,000	* *1,300* 4,612	6,300
			OTHER PETTY CONTINGENCIES ..	924	900	960	900
			CONTRIBUTION TOWARDS THE PAY OF THE AGENT FOR GOVERNMENT CONSIGNMENTS	3,825	3,800	3,825	3,800
			TOTAL—n. B.—VOTED ..	*1,477* 9,373	*1,300* 9,700	*1,300* 9,397	.. 11,000
n. C. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			CHARGES RECOVERABLE FROM THE CENTRAL GOVERNMENT.	— 10,000	— 10,000	— 10,000	— 10,000
			TOTAL—n. C.—VOTED ..	— 10,000	— 10,000	— 10,000	— 10,000
			GRAND TOTAL—25. n.—AGENT FOR GOVERNMENT CONSIGNMENTS—VOTED ..	*1,477* 8,951	*1,300* 9,300	*1,300* 9,262	.. 11,000

† Shown under the old Major Head "27. Ports and Pilotage" in the Budget Estimate for 1936–1937.
* Rates and Taxes.

DEMAND IX—LEGISLATIVE BODIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED).. .. .. .. Rs. 8,86,000

Total of sums Charged on Revenues .. .. Rs. 3,500

25—GENERAL ADMINISTRATION—LEGISLATIVE BODIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
LEGISLATIVE BODIES.								
25. o. PROVINCIAL LEGISLATIVE ASSEMBLY—								
A. PAY OF OFFICERS ..	..	..	..	..	..	..	..	1,15,200
B. ALLOWANCES ..	..	..	..	..	..	..	..	2,17,200
C. OTHER CHARGES ..	..	..	..	..	..	..	..	29,500
TOTAL—25. o. ..	..	..	..	..	..	..	..	3,61,900
25. p. LEGISLATIVE ASSEMBLY DEPARTMENT—								
A. PAY OF OFFICERS ..	..	20,812	..	24,000	..	20,108	..	31,100
B. PAY OF ESTABLISHMENTS	..	49,388	..	51,700	..	49,611	..	68,900
C. ALLOWANCES AND HONORARIA ..	..	202	..	200	..	181	..	1,500
D. OTHER CHARGES ..	..	† ..	..	† ..	..	† ..	..	200
TOTAL—25. p. ..	..	70,402	..	75,900	..	69,900	..	1,01,700
25. q. PROVINCIAL LEGISLATIVE COUNCIL—								
A. PAY OF OFFICERS ..	*28,720*	..	*29,000*	..	*28,851*	..	*2,000*	33,100
B. ALLOWANCES ..	..	1,32,202	..	1,20,000	..	52,834	..	34,000
C. OTHER CHARGES ..	..	9,968	..	9,300	..	7,549	..	2,200
TOTAL—25. q. ..	*28,720*	1,42,170	*29,000*	1,29,300	*28,851*	60,383	*2,000*	69,300

† Included under "25. q. Provincial Legislative Council—C. Other charges."

25—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
25. r. ELECTIONS FOR LEGISLATURES—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. ELECTIONS—								
1. PAY OF SPECIAL OFFICERS AND ESTABLISHMENTS ..	..	30,420	*39,000*	3,31,200	*3,649*	2,98,528	*1,500*	83,100
2. TRAVELLING ALLOWANCES AND HONORARIA ..	..	12,549	..	1,14,400	*351*	88,584	..	70,000
3. OTHER CHARGES.	..	6,743	..	2,83,200	..	1,62,944	..	1,00,000
B. ELECTION COURTS.	..	768	..	1,00,000	..	15	..	1,00,000
TOTAL—25. r. ..	..	50,480	*39,000*	8,28,800	*4,000*	5,50,071	*1,500*	3,53,100
TOTAL—DEMAND IX—LEGISLATIVE BODIES ..	*28,720*	2,63,052	*68,000*	10,34,000	*32,851*	6,80,354	*3,500*	8,86,000
	2,91,772		11,02,000		7,13,205		8,89,500	

25. o.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—PROVINCIAL LEGISLATIVE ASSEMBLY.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
o. A. PAY OF OFFICERS.	..	196	VOTED— Speaker; Deputy Speaker; Members 194	RS. ..	RS. ..	RS. ..	RS. 1,15,200
			TOTAL—o. A.—VOTED ..	..	..	..	1,15,200
o. B. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	2,15,300
			OTHER COMPENSATORY	..	..	..	1,900
			TOTAL—o. B.—VOTED ..	..	..	..	2,17,200
o. C. OTHER CHARGES.			VOTED—				
			ELECTRIC CURRENT	..	..	..	1,400
			BOOKS AND PERIODICALS ..	..	..	..	4,600
			OTHER CONTINGENCIES	..	..	..	22,700
			HOUSE COMMITTEE	..	..	..	800
			TOTAL—o. C.—VOTED ..	..	..	..	29,500
GRAND TOTAL—25. o.—PROVINCIAL LEGISLATIVE ASSEMBLY—VOTED ..				..	..	..	3,61,900

25. p.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY DEPARTMENT.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
p. A. PAY OF OFFICERS.			VOTED—				
	2	3	Secretary 1 (1,000—50—1,500); Personal pay 1 (100) for 11 months; Deputy Secretary 1 (550—50/2—900); Assistant Secretary 1 (350—30—500) ..	20,812	24,000	20,108	31,100
			Leave Allowances				
			TOTAL—p. A—VOTED ..	20,812	24,000	20,108	31,100
p. B. PAY OF ESTABLISHMENTS.			VOTED	49,388	51,700	49,611	68,900
	1	4	Superintendents 1 (200—400); 2 (175—350); 1 (175—15/2—250).				
	13	21	Clerks—Upper Division 6 (70—175), 2 (60—150); Lower Division 7 (40—80), 6 (40—70); Special pay—Shorthand 1 (25); Typewriting 1 (10)				
	10	10	Reporters (125—5—200—10—250).				
	..	6	Stenographers 2 (40—70); Private Secretaries 2 (40—10/2—130); Typists 2 (40—70)				
	17	28	Council Dubash 1 (50), 1 (45); Attenders 1 (35—40), 2 (23—35), 1 (19—30); Daffadar 1 (20—25); Chobdars 1 (20—25), 1 (15—20), 1 (12—17); Peons 10 (15—20), 8 (12—17)				
			Leave Allowances				
			Temporary—				
	6	6	Peons (12) for 8 months ..				
			Lump allotment—				
			Typists, Proof-readers, etc. ..				
			TOTAL—p. B.—VOTED ..	49,388	51,700	49,611	68,900
p. C. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	*	*	*	1,000
			OTHER COMPENSATORY—				
			Presidency allowance 11 (2½), 6 (2½) for 8 months ..	202	200	181	500
			TOTAL—p. C.—VOTED ..	202	200	181	1,500

25. p. GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY DEPARTMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
p. D. OTHER CHARGES.			VOTED—				
			BOOKS AND PERIODICALS ..	..	..	..	200
			TOTAL—p. D. VOTED ..	*	*	*	200
GRAND TOTAL—25. p.—PROVINCIAL LEGISLATIVE ASSEMBLY DEPARTMENT—VOTED				70,402	75,900	69,900	1,01,700

25. q.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—PROVINCIAL LEGISLATIVE COUNCIL.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
q. A. PAY OF OFFICERS.			VOTED—				
	2	55	President; Deputy President; Members 53	*28,947* *† — 227*	*29,000*	*28,851*	*2,000* 33,100
				28,720	*29,000*	*28,851*	*2,000*
			TOTAL—q. A.—VOTED ..	..	..	..	33,100
q. B. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,32,202	1,20,000	52,834	32,100
			OTHER COMPENSATORY	..	..	..	1,900
			TOTAL—q. B. VOTED ..	1,32,202	1,20,000	52,834	34,000
q. C. OTHER CHARGES.			VOTED—				
			ELECTRIC CURRENT	1,018	1,300	1,051	600
			BOOKS AND PERIODICALS ..	4,108	4,000	4,007	200
			OTHER CONTINGENCIES	3,842	3,000	2,144	1,200
			HOUSE COMMITTEE	1,000	1,000	347	200
			TOTAL—q. C.—VOTED ..	9,968	9,300	7,549	2,200
GRAND TOTAL—25. q.—PROVINCIAL LEGISLATIVE COUNCIL ..				1,70,890	1,58,300	89,234	71,300
			Charged on revenues ..	*28,720*	*29,000*	*28,851*	*2,000*
			VOTED ..	1,42,170	1,29,300	60,383	69,300

* Included under "25. q. Provincial Legislative Council."

† Emergency deduction from pay.

25. r.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			r. A. ELECTIONS.	RS.	RS.	RS.	RS.
r. A. 1. PAY OF SPECIAL OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES—				
			Pay of Officers	..	*39,000*	*3,649*	*1,500*
			VOTED—				
			PAY OF OFFICERS				
			Temporary Assistant Secretary for Elections				
			ESTABLISHMENT IN THE SECRETARIAT	30,420	3,31,200	2,98,528	83,100
			ESTABLISHMENT IN COLLECTORS' OFFICES				
			TOTAL—r. A. 1. *Charged on revenues.*	..	*39,000*	*3,649*	*1,500*
			TOTAL—r. A. 1. VOTED ..	30,420	3,31,200	2,98,528	83,100
r. A. 2. TRAVELLING ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	..		*351*	..
				12,549	1,14,400	88,584	70,000
			TOTAL—r. A. 2.—VOTED ..	..	..	*351*	..
				12,549	1,14,400	88,584	70,000
r. A. 3. OTHER CHARGES.			VOTED—				
			ADVERTISEMENT CHARGES ..				
			BALLOT BOXES	6,743	2,83,200	1,62,944	1,00,000
			OTHER PETTY CONTINGENCIES ..				
			TOTAL—r. A. 3.—VOTED ..	6,743	2,83,200	1,62,944	1,00,000
			TOTAL—r. A. ELECTIONS.	49,712	7,67,800	5,54,056	2,54,600
			Charged on revenues ..	..	*39,000*	*4,000*	*1,500*
			VOTED ..	49,712	7,28,800	5,50,056	2,53,100
			r. B. ELECTION COURTS.				
r. B. ELECTION COURTS.			VOTED—				
			PAY OF SPECIAL TRIBUNALS ..	768	1,00,000	15	1,00,000
			OTHER CHARGES				
			TOTAL—r. B. ELECTION COURTS—VOTED ..	768	1,00,000	15	1,00,000
GRAND TOTAL—25. r.—ELECTIONS FOR LEGISLATURES				50,480	8,67,800	5,54,071	3,54,600
			Charged on revenues ..	..	*39,000*	*4,000*	*1,500*
			VOTED ..	50,480	8,28,800	5,50,071	3,53,100

DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 2,24,64,200

Total of sums Charged on Revenues .. .. *Rs. 14,65,400*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts. 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
13. OTHER TAXES AND DUTIES.	..	..	..	600	..	..	..	..
25. DISTRICT ADMINISTRATION AND MISCELLANEOUS ..	*17,92,366*	2,23,63,015	*18,43,000*	2,17,17,700	*17,09,048*	2,19,30,261	*14,65,400*	2,24,64,200
TOTAL—DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.	*17,92,366*	2,23,63,015	*18,43,000*	2,17,18,300	*17,09,048*	2,19,30,261	*14,65,400*	2,24,64,200
	2,41,55,381		2,35,61,300		2,36,39,309		2,39,29,600	

13. OTHER TAXES AND DUTIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. COLLECTION CHARGES—BETTING TAX	..	..	..	600	..	..	..	..
TOTAL—MAJOR HEAD—13 (INCLUDED IN DEMAND X).	..	..	..	600	..	..	..	..
	..		600		..		..	

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DISTRICT ADMINISTRATION.								
25. s. GENERAL ESTABLISHMENTS—								
s. A. COLLECTORS AND MAGISTRATES—								
1. PAY OF OFFICERS.	*5,34,778*	92,505	*5,20,000*	1,20,000	*5,10,971*	1,07,937	*5,00,000*	1,20,000
2. PAY OF ESTABLISHMENTS ..	..	7,14,878	..	6,83,200	..	6,68,375	..	6,85,000
3. ALLOWANCES AND HONORARIA ..	*54,527*	70,620	*58,000*	68,100	*43,946*	73,147	*52,000*	75,900
4. PETTY CONSTRUCTION AND REPAIRS ..	..	14,365	..	14,300	..	13,841	..	14,600
5. CONTINGENCIES ..	*57,733*	2,60,183	*61,200*	2,33,300	*53,539*	2,37,756	..	3,07,000
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, AND OTHERS ..	..	— 7,036	..	— 7,300	..	— 7,000 †	..	— 7,000
s. B. COURT OF WARDS ESTABLISHMENTS.	..	11,759	..	10,200	..	13,165	..	14,200
s. C. LACCADIVE AND AMINIDIVI ESTABLISHMENTS (EXCLUDED AREAS)—								
1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.	*14,599*	..	*18,200*	.	*18,952*	..	*14,300*	..
2. OTHER CHARGES.	*48,565*	..	*50,300*	..	*48,528*	..	*49,300*	..
3. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, AND OTHERS ..	..	..	*19,000*	..	*18,200*	..	..	..
Carried over ..	*7,10,202*	11,57,274	*7,26,700*	11,21,800	*6,94,136*	11,07,221	*6,15,600*	12,09,700

† Re[illegible]

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRICT ADMINISTRATION—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. s. GENERAL ESTABLISHMENTS—*cont.*								
Brought forward ..	*7,10,202*	11,57,274	*7,26,700*	11,21,800	*6,94,136*	11,07,221	*6,15,600*	12,09,700
s. D. TREASURY ESTABLISHMENTS—								
1. PAY OF OFFICERS.	..	2,42,223	..	2,24,100	..	2,30,064	..	2,20,000
2. PAY OF ESTABLISHMENTS ..	..	5,62,969	..	5,47,000	..	5,35,343	..	5,43,000
3. ALLOWANCES ..	..	18,457	..	15,700	..	22,478	..	18,000
4. CONTINGENCIES ..	*2,082*	34,652	*2,200*	34,000	*2,291*	37,029	..	38,300
TOTAL—25. s. ..	*7,12,284*	20,15,575	*7,28,900*	19,42,600	*6,96,427*	19,32,135	*6,15,600*	20,29,000
25. t. SUBDIVISIONAL ESTABLISHMENTS—								
A. SUBDIVISIONAL ESTABLISHMENTS (EXCLUDING RURAL DEBT REDEMPTION SCHEME AND DEBT CONCILIATION BOARDS)—								
1. PAY OF OFFICERS ..	*4,73,114*	5,41,845	*4,17,200*	5,66,700	*3,93,149*	5,24,544	*3,80,000*	5,30,000
2. PAY OF ESTABLISHMENTS ..	..	5,34,253	..	5,39,700	..	5,03,818	..	5,11,800
3. ALLOWANCES ..	*89,165*	1,53,010	*82,800*	1,61,800	*74,717*	1,56,429	*85,600*	1,42,500
4. HONORARIA ..	..	61,507	..	61,700	..	58,896	..	58,000
5. PETTY CONSTRUCTION AND REPAIRS ..	..	8,918	..	6,600	..	7,033	..	6,700
6. CONTINGENCIES ..	*13,509*	1,90,043	*13,500*	1,77,100	*12,550*	1,80,243	..	1,97,000
B. RURAL DEBT REDEMPTION SCHEME—								
1. PAY OF OFFICERS ..	..	..	..	† ..	..	61,520	..	78,400
2. PAY OF ESTABLISHMENTS ..	..	..	..	..	..	41,438	..	59,000
3. OTHER CHARGES ..	..	..	..	† ..	..	31,689	..	37,800
C. DEBT CONCILIATION BOARDS— PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	..	..	185	..	47,700
TOTAL—25. t. ..	*5,75,788*	14,89,576	*5,13,500*	15,13,600	*4,80,416*	15,65,795	*4,65,600*	16,68,900

† Included under "25. t. A. Subdivisional Establishments, etc."

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DISTRICT ADMINISTRATION—*cont.*								
25. u. OTHER ESTABLISHMENTS—								
u. A. TALUK ESTABLISHMENTS—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	45,67,348	..	43,82,500	..	43,33,692	..	43,90,000
2. ALLOWANCES ..	..	7,33,552	..	6,90,300	..	7,21,291	..	7,10,900
3. HONORARIA ..	..	1,41,379	..	1,43,000	..	1,39,583	..	1,42,000
4. PETTY CONSTRUCTION AND REPAIRS ..	..	1,84,766	..	1,00,000	..	96,195	..	41,100
5. CONTINGENCIES..	*80,863*	3,95,561	*97,700*	3,47,300	*1,24,254*	3,75,230	..	4,66,000
II. PARTIALLY EXCLUDED AREAS—								
1. PETTY CONSTRUCTION AND REPAIRS.	..	..	..	..	..	..	..	65,200
u. B. RYOTWARI VILLAGE SERVICE—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	94,95,439	..	93,13,700	.	93,02,552	..	92,95,200
2. ALLOWANCES ..	..	25,882	..	24,000	..	19,451	..	24,900
3. OTHER CHARGES.	*2,695*	1,25,979	*2,300*	1,32,000	*2,106*	1,30,942	..	1,50,700
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	..	..	..	..	..	..	29,500
2. ALLOWANCES ..	..	..	..	..	..	..	..	100
3. OTHER CHARGES.	..	..	..	..	..	..	..	5,500
u. C. PROPRIETARY ESTATES VILLAGE SERVICE—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	23,89,857	.	22,01,500	..	21,97,270	..	21,89,500
2. OTHER CHARGES.	*169*	14,850	*200*	15,400	*150*	13,157	..	16,600
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	..	..	..	..	..	..	20,500
2. OTHER CHARGES.	..	..	..	..	..	..	..	5,500
Carried over ..	*83,727*	1,80,74,613	*1,00,200*	1,73,49,700	*1,26,510*	1,73,29,363	..	1,75,53,200

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DISTRICT ADMINISTRATION—*cont.*								
25. u. OTHER ESTABLISHMENTS—*cont.*								
Brought forward ..	*83,727*	1,80,74,613	*1,00,200*	1,73,49,700	*1,26,510*	1,73,29,363	..	1,75,52,200
u. D. CATTLE POUNDS—								
I. ORDINARY AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	1,28,588	..	1,26,700	..	1,23,259	..	1,24,800
2. CONTINGENCIES.	*670*	1,50,447	*700*	1,47,300	*640*	1,49,619	..	1,47,300
II. PARTIALLY EXCLUDED AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	..	..	..	..	..	..	2,900
2. CONTINGENCIES.	..	..	..	..	..	..	..	3,200
u. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES.	..	1,02,816	..	92,500	..	91,378	..	94,000
u. F. CHARGES ON ACCOUNT OF LAND ACQUISITION ..	..	315	..	..	..	288 — 200 †	..	..
u. G. ESTABLISHMENT FOR STAMPING WEIGHTS AND MEASURES ..	..	24,957	..	26,100	..	25,576	..	26,900
TOTAL—25. u. ..	*84,397*	1,84,81,736	*1,00,900*	1,77,42,300	*1,27,150*	1,77,19,283	..	1,79,52,300
TOTAL—DISTRICT ADMINISTRATION ..	*13,72,469*	2,19,86,887	*13,43,300*	2,11,98,500	*13,03,993*	2,12,17,213	*10,81,200*	2,16,50,200

† Represents adjustment anticipated in the March 1937 Final accounts.

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MISCELLANEOUS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. v. DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC.—								
DISCRETIONARY GRANTS BY COLLECTORS	*30*	19,266	*1,100*	24,000	*462*	22,510	..	24,000
25. w. MISCELLANEOUS—								
A. GRANT FOR RURAL DEVELOPMENT ..	..	3,32,374	..	4,75,000	..	6,81,800	..	7,82,200
B. MISCELLANEOUS ..	..	..	*1,200*	..	*1,093*	..	*1,200*	..
TOTAL—25. w. ..	..	3,32,374	*1,200*	4,75,000	*1,093*	6,81,800	*1,200*	7,82,200
TOTAL—MISCELLANEOUS.	*30*	3,51,640	*2,300*	4,99,000	*1,555*	7,04,310	*1,200*	8,06,200
CHARGES IN ENGLAND.								
A. SECRETARY OF STATE FOR INDIA—								
25. A. x. OTHER CHARGES ..								
SUBVENTIONS TO UNIVERSITIES FOR THE TRAINING OF I.C.S. PROBATIONERS ..	..	7,943	..	8,000	..	7,813	..	7,800
TOTAL—25. A. x. ..	..	7,943	..	8,000	..	7,813	..	7,800
B. HIGH COMMISSIONER FOR INDIA—								
25. B. y. OTHER CHARGES ..								
1. LEAVE SALARIES AND DEPUTATION PAY ..	*2,42,895*	16,682	*3,33,400*	12,200	*2,39,813*	1,013	*2,42,000*	..
2. STERLING OVERSEAS PAY	*1,62,884*	..	*1,38,600*	..	*1,31,120*	..	*93,800*	..
3. OTHER CHARGES (ALLOWANCES TO THE I.C.S. CANDIDATES) ..	*16,288*	..	*25,400*	..	*34,547*	..	*47,200*	..
TOTAL—25. B. y. ..	*4,22,067*	16,682	*4,97,400*	12,200	*4,05,480*	1,013	*3,83,000*	..
TOTAL—CHARGES IN ENGLAND ..	*4,22,067*	24,625	*4,97,400*	20,200	*4,05,480*	8,826	*3,83,000*	7,800
25. z. LOSS OR GAIN BY EXCHANGE	*—2,200*	— 137	..	..	*—1,980*	— 88	..	..
TOTAL—DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.	*17,92,366*	2,23,63,015	*18,43,000*	2,17,17,700	*17,09,048*	2,19,30,261	*14,65,400*	2,24,64,200
	2,41,55,381		2,35,60,700		2,36,39,309		2,39,29,600	

25. s.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—General Establishments.

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			s. A. Collectors and Magistrates.				
s. A. 1. Pay of Officers.			Charged on revenues	*5,37,385* † — *2,607*	*5,20,000*	*5,10,971*	*5,00,000*
	20	20	*Collectors and Magistrates—I.C.S.*				
			Leave Allowances				
			Voted	92,782 † — 277	1,20,000	1,07,937	1,20,000
	5	5	Collectors (P.C.S.)				
			Leave Allowances				
			Total—s. A. 1. *Charged on revenues.*	*5,34,778*	*5,20,000*	*5,10,971*	*5,00,000*
			Total—s. A. 1. Voted ..	92,505	1,20,000	1,07,937	1,20,000
s. A. 2. Pay of Establishments.			Voted	7,14,878	6,83,200	6,68,375	6,85,000
	24	24	Sarishtadars 23 (200—300), 1 (175—250)				
	602	609	Clerks 22 (150—200), 2 (125—175), 1 (125), 1 (85—125), 21 (90), 3 (65—85), 4 (75), 106 (60—80), 20 (55—5/2—70), 3 (40—65), 367 (35—60); 6 (30—55); Typists 51 (35—60), 1 (40—65), 1 (20—1—35); Special pay—Shorthand 11 (25), 6 (15); Type-writing 15 (10)—Language pay 1 (10)				
	5	5	Mica Inspector 1 (80—4—100); Assistant Inspectors 2 (60—4—80), 1 (35—60); Draughtsman 1 (35—60)				
	491	492	Attenders and Muchis 8 (20—25); Daffadars 5 (20—½—25), 16 (18—½—23), 3 (17—½—22); Peons 7 (15—20), 449 (12—18), 4 (12—17)				
			Leave Allowances				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			Total—s. A. 2.—Voted ..	7,14,878	6,83,200	6,68,375	6,85,000
s. A. 3. Allowances and Honoraria.			Charged on revenues—				
			Travelling allowances	*40,430*	*38,000*	*36,178*	*38,000*
			Cost of passages	*14,097*	*20,000*	*7,768*	*14,000*
			Carried over ..	*54,527*	*58,000*	*43,946*	*52,000*

† Emergency deduction fro

25. s.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—GENERAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			s. A. COLLECTORS AND MAGISTRATES—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	*54,527*	*58,000*	*43,946*	*52,000*
s. A. 3. ALLOWANCES AND HONORARIA —*cont.*			VOTED—				
			TRAVELLING ALLOWANCES ..	54,792	52,000	56,813	58,000
			OTHER COMPENSATORY .. .. Local Allowances 1 (22½), 1 (18), 6 (13½), 5 (9), 1 (2 11/16), 13 (1 13/16); 1 (6½); 1 (2½); Madras House Allowance 1 (12½).	3,660	2,600	5,549	5,400
			REMUNERATION TO COPYISTS AND EXAMINERS	12,168	13,500	10,785	12,500
			TOTAL—s. A. 3. *Charged on revenues.*	*54,527*	*58,000*	*43,946*	*52,000*
			TOTAL—s. A. 3. VOTED ..	70,620	68,100	73,147	75,900
s. A. 4. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—s. A. 4.—VOTED ..	14,365	14,300	13,841	14,600
s. A. 5. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	1,31,961	1,20,000	1,36,854	1,40,000
			TOUR CHARGES	11,703	11,200	10,411	12,000
			OFFICE EXPENSES	8,730	8,500	7,387	8,100
			PURCHASE AND REPAIR OF FURNITURE AND BICYCLES	6,666	6,300	6,903	6,000
			LAW CHARGES	55,338	40,000	30,706	32,300
			RATES AND TAXES	*57,733*	*61,200*	*53,539*	59,500
			OTHER CHARGES .. .. Maintenance of staff boats and motor lorries; purchase and repair of tents; dyes for stamping of M.L. guns, petty supplies, etc.	45,785	47,300	45,495	49,100
				57,733	*61,200*	*53,539*	..
			TOTAL—s. A. 5.—VOTED ..	2,60,183	2,33,300	2,37,756	3,07,000
s. A. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			RECOVERY FROM THE CENTRAL GOVERNMENT ON ACCOUNT OF OFFICERS AND ESTABLISHMENTS DOING POLITICAL DUTIES	— 7,036	— 7,000	— 7,000 †	— 7,000
			RECOVERY FROM THE CENTRAL GOVERNMENT ON ACCOUNT OF ESTABLISHMENT EMPLOYED IN CONNEXION WITH THE ADMINISTRATION OF THE MATCHES (EXCISE) DUTY ACT	..	— 300	..	..
			TOTAL—s. A. 6.—VOTED ..	— 7,036	— 7,300	— 7,000	— 7,000
			TOTAL—s. A. COLLECTORS AND MAGISTRATES ..	17,92,553	17,50,800	17,02,512	17,47,500
			Charged on revenues ..	*6,47,038*	*6,39,200*	*6,08,456*	*5,52,000*
			VOTED ..	11,45,515	11,11,600	10,94,056	11,95,500

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Fi

25. s.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—GENERAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			s. B. COURT OF WARDS ESTABLISHMENTS.	RS.	RS.	RS.	RS.
s. B. COURT OF WARDS ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	10,386	9,400	12,186	12,800
	14	20	Clerks 1 (90), 1 (70), 1 (60—80), 1 (60), 3 (55), 2 (54), 2 (35—60), 1 (40), 2 (30); Typists 1 (44), 2 (30); Accountants 1 (55), 1 (40), 1 (30); Special pay 1 (15), 1 (10)				
	4	5	Attenders and Peons 1 (20), 1 (13), 3 (12)				
			OTHER CHARGES	1,373	800	979	1,400
			Travelling Allowances; Contingencies				
			TOTAL—s. B. COURT OF WARDS ESTABLISHMENTS—VOTED ..	11,759	10,200	13,165	14,200
			s. C. LACCADIVE AND AMINI DIVI ESTABLISHMENTS (EXCLUDED AREAS).				
s. C. 1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES—				
			PAY OF OFFICERS	*1,080*	*2,800*	*3,038*	*1,100*
			Special pay to Port Officer, Mangalore				
			Special Officers				
			PAY OF ESTABLISHMENTS ..	*12,864*	*14,100*	*14,148*	*12,600*
	13	*13*	*Amini Divi—Monegar 1 (100—125); Accountant 1 (35—60); Clerks 2 (35—60); Weigher 1 (15—20); Peons 8 (12—18) ..*				
	5	*5*	*Laccadives—Clerks 1 (60—80), 1 (35—60); Peons 3 (12—18) ..*				
	29	*29*	*Androth and other islands—Amins 1 (40), 4 (35); Gumastas 5 (20); Peons 10 (7); Nadapals 9 (6) ..*				
			Leave Allowances				
			Temporary Establishments ..				
			ALLOWANCES	*655*	*1,300*	*1,766*	*600*
			Travelling Allowances; Local Allowances 1 (9), 4 (4½) ..				
			TOTAL—s. C. 1—*Charged on revenues* ..	*14,599*	*18,200*	*18,952*	*14,300*
s. C. 2. OTHER CHARGES.			*PURCHASE AND SUPPLY OF RICE..*	*45,271*	*46,000*	*44,984*	*46,000*
			OTHER CHARGES	*3,294*	*4,300*	*3,544*	*3,300*
			Storage and disposal of coir; maintenance of lepers in the settlement at Minicoy; other petty charges.				
			TOTAL—s. C. 2—*Charged on revenues* ..	*48,565*	*50,300*	*48,528*	*49,300*

25. s.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—GENERAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			s. C. LACCADIVE AND AMINI DIVI ESTABLISHMENTS (EXCLUDED AREAS)—*cont.*	RS.	RS.	RS.	RS.
s. C. 3. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			CHARGED ON REVENUES—				
			HIRE OF STEAMER FOR INSPECTION OF THE ISLANDS	..	*19,000*	*18,200*	..
			TOTAL—s. C. 3—*Charged on Revenues* ..	..	*19,000*	*18,200*	..
			TOTAL—s. C. LACCADIVE AND AMINI DIVI ESTABLISHMENTS (EXCLUDED AREAS)—*Charged on revenues* ..	*63,164*	*87,500*	*85,680*	*63,600*
			s. D. TREASURY ESTABLISHMENTS.				
s. D. 1. PAY OF OFFICERS.			VOTED	2,42,223	2,24,100	2,30,064	2,20,000
	25	25	Treasury Deputy Collectors 24 (300—850); Deputy Collector for Treasury Inspection 1 (250—700)				
	2	2	Temporary Deputy Collectors for Treasury inspection 1 for 1 year and 1 for 7 months ..				
			TOTAL—s. D. 1.—VOTED ..	2,42,223	2,24,100	2,30,064	2,20,000
s. D. 2. PAY OF ESTABLISHMENTS.			VOTED	5,62,969	5,47,000	5,35,343	5,43,000
	2	2	Deputy Tahsildars 1 (125), 1 (100)..				
	695	695	Accountants 21 (125), 3 (100), 23 (90), 1 (75), 25 (60—80), 6 (55—70), 489 (35—60), 3 (30—55); Typists 2 (35—60); Clerks 59 (35—60); Cash-keepers 4 (150); 1 (125); 18 (90); 1 (75); Shroffs 5 (65), 6 (35—60), 25 (20—1—35), 3 (20—30) ..				
	201	201	Peons and Gollahs 200 (12—18), 1 (12—17)				
			Leave Allowances				
			Survey training of Revenue subordinates				
			Temporary Establishment				
			TOTAL—s. D. 2.—VOTED ..	5,62,969	5,47,000	5,35,343	5,43,000
s. D. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	16,363	13,700	20,341	16,000
			OTHER COMPENSATORY	2,094	2,000	2,137	2,000
			Local Allowances 1 (18), 3 ($13\frac{1}{2}$), 11 (9), 1 ($4\frac{1}{2}$), 3 (1-13-0).				
			TOTAL—s. D. 3.—VOTED ..	18,457	15,700	22,478	18,000

25. s.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—GENERAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
s. D. 4. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS	17,343	16,800	19,304	19,000
			RATES AND TAXES	*2,082*	*2,200*	*2,291*	2,200
			OTHER CHARGES .. .. (Net bags for coins and acquiring old and foreign coins, etc.)	17,309	17,200	17,725	17,100
				2,082	*2,200*	*2,291*	..
			TOTAL—s. D. 4.—VOTED ..	34,652	34,000	37,029	38,300
				2,082	*2,200*	*2,291*	..
			TOTAL—s. D. TREASURY ESTABLISHMENTS—VOTED.	8,58,301	8,20,800	8,24,914	8,19,300
GRAND TOTAL—25. s.—GENERAL ESTABLISHMENTS ..				27,27,859	26,71,500	26,28,562	26,44,600
			Charged on revenues ..	*7,12,284*	*7,28,900*	*6,96,427*	*6,15,600*
			Voted ..	20,15,575	19,42,600	19,32,135	20,29,000

25. t.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			A. SUBDIVISIONAL ESTABLISHMENTS (EXCLUDING RURAL DEBT REDEMPTION SCHEME AND DEBT CONCILIATION BOARDS).				
t. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*4,75,392* *— 2,278†*	*4,17,200*	*3,93,149*	*3,80,000*
	39	37	*Sub-Collectors and Assistant Collectors, I.C.S. Special pay 1 (90)* ..				
			VOTED	5,41,908 — 63†	5,66,700	5,24,544	5,30,000
	62	64	Deputy Collectors 53 (300—850—1,200), 11 (250—700)				
			Leave allowances				
	15	6	Temporary Deputy Collectors 5 (420), 1 (420) for eight months.				
			TOTAL—t. A. 1. *Charged on revenues.*	*4,73,114*	*4,17,200*	*3,93,149*	*3,80,000*
			TOTAL—t. A. 1. VOTED ..	5,41,845	5,66,700	5,24,544	5,30,000

† Emergency deduction from pay.

25. t.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Subdivisional Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
t. A. 2. Pay of Establishments.			Voted	5,34,253	5,39,700	5,03,818	5,11,800
	502	506	Clerks 33 (90), 3 (75), 52 (80), 6 (70), 79 (60—80), 15 (55—70), 223 (35—60), 3 (30—35); Typists 85 (35—60), 3 (30—55); 4 (20—35); Special pay—Typewriting 5 (10); Agency 1 (22½), 1 (13½)				
	505	507	Attender 1 (20—35); Peons 506 (12—18); Special pay 3 (2) ..				
	..	4	Elephant Establishments in the Agency—Mahouts 2 (12—18); Kabadies 2 (12—18) ..				
			Leave allowances				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			Total—t. A. 2.—Voted ..	5,34,253	5,39,700	5,03,818	5,11,800
t. A. 3. Allowances.			Charged on revenues—				
			Travelling Allowances ..	*69,823*	*57,300*	*57,983*	*59,800*
			Cost of Passages	*19,342*	*25,500*	*16,734*	*25,800*
			Voted—				
			Travelling Allowances ..	1,51,312	1,60,000	1,54,176	1,40,800
			Other Compensatory	1,698	1,800	2,253	1,700
			Local allowances 2 (13½), 3 (9), 5 (4½), 1 (2-11-0), 4 (1 3/16), 6 (14 annas).				
			Total—t. A. 3. *Charged on revenues.*	*89,165*	*82,800*	*74,717*	*85,600*
			Total—t. A. 3. Voted ..	1,53,010	1,61,800	1,56,429	1,42,500
t. A. 4. Honoraria.			Voted—				
			Remuneration to Copyists and Examiners	61,507	61,700	58,896	58,000
			Total—t. A. 4.—Voted ..	61,507	61,700	58,896	58,000
t. A. 5. Petty Construction and Repairs.			Total—t. A. 5.—Voted ..	8,918	6,600	7,033	6,700
t. A. 6. Contingencies.			Voted—				
			Service Postage and Telegrams.	57,140	49,000	66,536	59,400
			Tour Charges	12,229	10,800	9,477	11,500
			Office Expenses	4,958	5,000	5,490	5,100
			Rates and Taxes	*13,509*	*13,500*	*12,550*	13,500
			Diet and Road Money to prosecutors and witnesses ..	68,153	64,200	59,271	63,000
			Other Contingencies	47,563	48,100	39,469	44,500
				13,509	*13,500*	*12,550*	..
			Total—t. A. 6.—Voted ..	1,90,043	1,77,100	1,80,243	1,97,000
			Total—t. A. Subdivisional Establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards) ..	20,65,364	20,27,100	19,11,379	19,11,600
			Charged on Revenues ..	*5,75,788*	*5,13,500*	*4,80,416*	*4,65,600*
			Voted ..	14,89,576	15,13,600	14,30,963	14,46,000

25. t.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—SUBDIVISIONAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			B. RURAL DEBT REDEMPTION SCHEME.				
t. B. 1. PAY OF OFFICERS.	..	10	VOTED— Temporary—Deputy Collectors appointed as Special Loans Officers, 4 (850), 1 (650), 1 (600), 2 (500), 1 (460) and 1 (420) ..	..	..	61,520	78,400
			TOTAL—t. B. 1.—VOTED ..	..	.. †	61,520	78,400
t. B. 2. PAY OF ESTABLISHMENTS.	..	154	VOTED— Temporary—Deputy Tahsildars 2 (125—175); Revenue Inspectors 40 (35—60); Clerks 40 (35—60); Peons 72 (12—18)	..	..	41,438	59,000
			TOTAL—t. B. 2.—VOTED ..	..	.. †	41,438	59,000
t. B. 3. OTHER CHARGES.			VOTED— Travelling Allowances	..	..	24,760	32,800
			Contingencies	..	..	6,929	5,000
			TOTAL—t. B. 3.—VOTED ..	..	.. †	31,689	37,800
			TOTAL—t. B. RURAL DEBT REDEMPTION SCHEME—VOTED	..	.. †	1,34,647	1,75,200
			C. DEBT CONCILIATION BOARDS.				
t. C. PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	24	VOTED— Clerks 24 (30)	..	..	135	8,100
			Allowances	..	..	8	36,000
			Contingencies	..	..	42	3,600
			TOTAL—t. C. DEBT CONCILIATION BOARDS—VOTED ..	..	..	185	47,700
GRAND TOTAL—25. t.—SUBDIVISIONAL ESTABLISHMENTS ..				20,65,364	20,27,100	20,46,211	21,34,500
			Charged on revenues ..	*5,75,788*	*5,13,500*	*4,80,416*	*4,65,600*
			VOTED ..	14,89,576	15,13,600	15,65,795	16,68,900

25. u.—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			u. A. TALUK ESTABLISHMENTS —I. ORDINARY AREAS.				
u. A. I. 1. PAY OF ESTABLISHMENTS.			VOTED	45,67,475 — 127‡	} 43,82,500	43,33,692	43,90,000
	320	321	Tahsildars 181 (200—300); 31 (175—250); Deputy Tahsildars 99 (150—200), 10 (125—175); Special pay 3 (54), 5 (45) ..				
	20	22	Taluk Sarishtadars 18 (100), 4 (85); Special pay 2 (36) ..				
			Carried over ..	45,67,348	43,82,500	43,33,692	43,90,000

† Included under "25. t. A. Subdivisional Establishments, etc." ‡ Emergency deduction from pay.

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation.	Strength.		Details.	Figures by detailed account heads.			
	1936–1937.	1937–1938.		Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			u. A. Taluk Establishments —I. Ordinary areas—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	45,67,348	43,82,500	43,33,692	43,90,000
u. A. I. 1. Pay of Establishments—*cont.*			Voted—*cont.*				
	159	159	Sarishtadar-Magistrate 1 (150—200); Taluk Head Accountants 147 (100), 11 (85); Special pay 1 (36)				
	1	1	Superintendent (65—85)				
	1,018	1,020	Clerks working as Revenue Inspectors 3 (65—85), 353 (60—80), 73 (55—70), 2 (40—65), 569 (35—60) 20 (30—55), ...				
	2,328	2,341	Head Clerks and Clerks 19 (40—65), 2,296 (35—60), 24 (30—55); Sub-overseers 2 (50—100); Special pay 6 (22½), 56 (13½), 15 (5) ..				
	349	351	Accountants 2 (70); Typists 19 (35—60); Kanakapillais 8 (40—65), 2 (30—50), 3 (23—35), 2 (20—30); Shroffs 1 (40—65), 3 (23—35), 289 (20—35); 22 (20—30)				
	1	1	Draughtsman (40—65)				
	4,254	4,276	Attenders 2 (20—35); 1 (19—30); Peons 25 (15—20), 4,233 (12—18), 15 (12—17); Special pay 2 (5), 268 (2)				
	7	7	Process Service Establishment, East Godavari Agency—Amin 1 (20—35); Process-servers 6 (12—18)				
	2	2	Civil Establishments, East Godavari Agency—Clerk 1 (35—60); Peon 1 (12—18)				
	9	9	Lanka Establishment—Clerks 3 (35—60); Deputy Surveyor 1 (35—80); Peons 5 (12—18) ..				
			Leave Allowances				
			Special training of Tahsildars and Deputy Tahsildars in maintenance work				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			Total—u. A. I. 1.—Voted ..	45,67,348	43,82,500	43,33,692	43,90,000
u. A. I. 2. Allowances.			Voted—				
			Travelling Allowances ..	2,80,046	2,60,000	2,85,147	2,75,000
			Fixed Travelling Allowances ..	4,44,821	4,22,000	4,27,078	4,27,000
			Other Compensatory	8,685	8,300	9,066	8,900
			Local Allowances 5 (22½), 6 (13½), 29 (9), 5 (6½), 4 (4½), 25 (1 13/16); 7 (2½), Madras House Allowance 1 (15), 2 (11)				
			Total—u A. I. 2.—Voted ..	7,33,552	6,90,300	7,21,291	7,10,900

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			u. A. Taluk Establishments—I. Ordinary Areas—*cont.*				
u. A. I. 3. Honoraria.			Voted—				
			Remuneration to Copyists and Examiners	1,41,379	1,43,000	1,39,583	1,42,000
			Total—u. A. I. 3.—Voted ..	1,41,379	1,43,000	1,39,583	1,42,000
u. A. I. 4. Petty Construction and Repairs.			Total—u. A. I. 4.—Voted ..	1,84,766	1,00,000	96,195	41,100
u. A. I. 5. Contingencies.			Voted—				
			Service Postage and Telegrams.	1,88,966	1,71,500	1,97,402	1,90,000
			Office Expenses	23,321	21,200	22,116	22,000
			Tour Charges	17,673	15,800	14,820	15,900
			Rates and Taxes	*80,863*	*97,700*	*1,24,254*	95,400
			Survey instruments supplied to Karnams	11,326	12,700	7,120	11,000
			Cost of Land, Survey and Land Acquisition	1,243	1,000	940	1,300
			Charges for Copies of Judgments	1,826	1,600	1,232	1,700
			Diet and Road money to Prosecutors and Witnesses ..	37,978	31,600	31,839	33,000
			Other Contingencies	1,13,228	91,900	99,761	95,700
			Purchase and repair of furniture; Cleaning charges; Other charges				
				80,863	*97,700*	*1,24,254*	..
			Total—u. A. I. 5—Voted ..	3,95,561	3,47,300	3,75,230	4,66,000
			Total—u. A. I. Taluk Establishments—Ordinary Areas—Voted ..	*80,863* / 60,22,606	*97,700* / 56,63,100	*1,24,254* / 56,65,991	.. / 57,50,000
			II. Partially Excluded Areas.				
u. A. II. 1. Petty Construction and Repairs.			Total—u. A. II. 1.—Voted ..	* ..	* ..	* ..	65,200
			Total—u. A. II. Taluk Establishments — Partially Excluded Areas—Voted	* ..	* ..	* ..	65,200
			Total—u. A. Taluk Establishments—Voted ..	*80,863* / 60,22,606	*97,700* / 56,63,100	*1,24,254* / 56,65,991	.. / 58,15,200

* Included under "25. u. A. I. 4. Ordinary Areas—Petty Construction and Repairs."

25. u.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—OTHER ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			u. B. RYOTWARI VILLAGE SERVICE. I. ORDINARY AREAS.	RS.	RS.	RS.	RS.
u. B. I. 1. PAY OF ESTABLISHMENTS.			VOTED	94,95,439	93,13,700	93,02,552	92,95,200
	14648	14627	Karnams 3 (25), 2 (24½), 9 (20), 6 (18), 7 (16), 322 (15), 82 (14½), 10,885 (14), 2,719 (13½), 3 (12), 2 (11¾), 3 (8), 2 (7¾); Assistant Karnams 1 (18), 413 (14), 158 (13½), 5 (12); Temporary Karnams 1 (13½); for 6 months; 4 (13½) for 8 months				
	16093	16070	Munsif 1 (50); Headmen including Potails in South Kanara 1 (25), 1 (24½), 4 (20), 2 (19½), 8 (15), 2 (14½), 1 (14), 1 (13½), 12,619 (13), 3,426 (12½), 4 (12).				
	121	*	Annual payments—Patels (Headmen) 1 (20), 1 (17), 1 (16), 1 (11½), 1 (4); Fasli payments 116				
	33	28	Monegars 1 (13), 13 (12), 2 (11¾), 1 (10), 11 (5)				
	20195	20142	Talaiyaris 768 (9½), 205 (9¼), 15,257 (7½), 3,909 (7¼), 3 (6).				
	27939	27927	Vettis 1,836 (9½), 352 (9¼), 20,289 (7½), 5,439 (7¼), 1 (6); Temporary 8 (7¼) for 8 months, 2 (7¼) for 6 months				
	931	928	Nirgantis (permanent) 1 (9¼), 749 (7½), 176 (7¼), 2 (4) ..				
	33	38	Water Superintendent 1 (30), Water headmen 26 (5); Water overseers 3 (15); Lascars 6 (7½), 2 (7¼)				
	246	244	Nirgantis (temporary) 5 (7¼) for 9 months, 1 (7¼) for 8 months, 211 (7¼) for 6 months, 27 (7¼) for 4 months				
			TOTAL—u. B. I. 1.—VOTED ..	94,95,439	93,13,700	93,02,552	92,95,200
u. B. I. 2. ALLOWANCES.			VOTED	25,882	24,000	19,451	24,900
			Travelling allowances; Jamabandi allowances				
			TOTAL—u. B. I. 2.—VOTED ..	25,882	24,000	19,451	24,900
u. B. I. 3. OTHER CHARGES.			VOTED—				
			HONORARIA	222	1,000	14	1,000
			Batta for guarding the Railway lines during the visits of high personages	† *2,695*	† *2,300*	† *2,106*	
			PETTY CONSTRUCTION AND REPAIRS.	1,22,895	1,29,000	1,29,040	1,47,200
			OTHER CHARGES	2,862	2,000	1,888	2,500
				2,695	*2,300*	*2,106*	..
			TOTAL—u. B. I. 3.—VOTED ..	1,25,979	1,32,000	1,30,942	1,50,700
			TOTAL—u. B. I. RYOTWARI VILLAGE SERVICE—ORDINARY AREAS—VOTED	*2,695* 96,47,300	*2,300* 94,69,700	*2,106* 94,52,945	.. 94,70,800

* Shown under "25. u. B. II. Partially excluded areas." † Rates and Taxes.

25. u.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—OTHER ESTABLISHMENTS—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			u. B. RYOTWARI VILLAGE SERVICE—*cont.*				
			II. PARTIALLY EXCLUDED AREAS.				
u. B. II. 1. PAY OF ESTABLISHMENTS.			VOTED	..	..	..	29,500
		54	Karnams 3 (17½), 7 (15), 24 (14), 10 (13½), 8 (12), 1 (8¾); Assistant Karnam 1 (13½); Fasli payments Rs. 485				
		42	Munsifs 5 (12½), 1 (7¾); Headmen 30 (13), 6 (12½)				
		157	Annual payments 37 (20), 1 (17), 1 (16), 1 (11½), 1 (4); Fasli payments 116				
		72	Talaiyaris 35 (7½), 10 (7¼), 20 (7), 2 (5), 5 (4).				
		47	Vettis 36 (7½), 11 (7¼)				
		6	Nirgantis 5 (7½), 1 (7¼)				
			TOTAL—u. B. II. 1—VOTED ..	..	..	..	29,500
u. B. II. 2. ALLOWANCES.			VOTED—				
			Travelling Allowance; Jamabandi allowance	..	..	..	100
			TOTAL—u. B. II. 2.—VOTED ..	..	..	..	100
u. B. II. 3. OTHER CHARGES.			VOTED—				
			Petty Construction and Repairs ..	..	..	..	5,200
			Other Charges	..	..	..	300
			TOTAL—u. B. II. 3.—VOTED ..	..	..	..	5,500
			TOTAL—u. B. II. RYOTWARI VILLAGE SERVICE—PARTIALLY EXCLUDED AREAS—VOTED ..	.. *	.. *	.. *	35,100
			TOTAL—u. B. RYOTWARI VILLAGE SERVICE—VOTED.	*2,695* 96,47,300	*2,300* 94,69,700	*2,106* 94,52,945	.. 95,05,900

* Included under "25. u. B. I. Ordinary areas."

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			u. C. Proprietary Estates Village Service.				
			I. Ordinary areas.				
u. C. I. 1.—Pay of Establishments.	7,531	7,480	Voted	23,89,857	22,01,500	21,97,270	21,89,500
			Village Accountants 64 (15), 5 (14½), 26 (14), 10 (13½), 61 (12), 20 (11¾), 433 (11), 78 (10¾), 2 (10), 1 (9¾), 739 (9), 163 (8¾), 1,921 (8), 453 (7¾), 2,161 (7), 575 (6¾), 311 (6), 69 (5¾), 104 (5), 83 (4)				
			Assistant karnams 1 (13½), 33 (8), 5 (7¾), 137 (7), 22 (6¾), 1 (5¾), 2 (5)				
	17	†	Fasli payments—17 Patwaris (karnams)				
	8,350	8,316	Headmen 1 (16), 1 (14), 1 (13½), 33 (12), 6 (11¾), 163 (11), 29 (10¾), 1 (9¾), 263 (9), 46 (8¾), 827 (8), 195 (7¾), 4,941 (7), 1,099 (6¾), 94 (6), 19 (5¾), 432 (5), 143 (4)				
			Monegars or Assistants to Headmen1 (6¾), 20 (5), 1 (4) ..				
	60	†	Fasli payments—60 Patels (Headmen)				
	10559	10460	Talaiyaris 47 (7½), 19 (7¼), 5 (7), 3 (6¾), 7,372 (6), 2,000 (5¾), 8 (4), 1,006 (3)				
	80	†	Fasli payments 80				
	1,288	1,354	Vettis and Nirgantis 914 (6), 3 (7¼), 411 (5¾), 12 (4), 1 (3), temporary on 5¾, 8 for 8 months, 2 for 6 months, 1 for 3 months, 1 for 2 months and 1 for 1 month				
			Total—u. C. I. 1.—Voted ..	23,89,857	22,01,500	21,97,270	21,89,500
u. C. I. 2—Other Charges.			Voted—				
			Petty Construction and Repairs	* 169 13,938	* 200 14,000	* 150 11,245	12,600
			Other Charges .. .. Allowances and Contingencies.	912	1,400	1,912	4,000
				169	200	150	..
			Total—u. C. I. 2.—Voted ..	14,850	15,400	13,157	16,600
			Total—u. C. I.—Proprietary Estates Village Service—Ordinary Areas—Voted	169 24,04,707	200 22,16,900	150 22,10,427	.. 22,06,100

† Shown under "25. u. C. II. Partially Excluded Areas."

* Rates and taxes.

25. u.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—OTHER ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			u. C. PROPRIETARY ESTATES VILLAGE SERVICE. II. PARTIALLY EXCLUDED AREAS.				
u. C. II 1. PAY OF ESTABLISHMENTS.			VOTED	..	..	..	20,500
		67	Village Accountants 3 (11), 4 (9), 12 (8), 2 (7¾), 38 (7), 7 (6½); Assistant Karnams 1 (6½) ..				
		17	Fasli payments—17 Patwaris (Karnams)				
		34	Headmen 2 (9), 1 (8½), 3 (8), 1 (7¾), 22 (7), 5 (6½)				
		60	Fasli payments—60 Patels (Headmen)				
		103	Talaiyaris 81 (6), 20 (5½), 2 (5) ..				
		80	Fasli payments—(80) ..				
			TOTAL—u. C. II. 1.—VOTED.	..	..	..	20,500
u. C. II. 2. OTHER CHARGES.			VOTED—				
			Petty Construction and Repairs ..	..	..	..	5,400
			Allowances and Contingencies ..	..	..	..	100
			TOTAL—u. C. II. 2.—VOTED.	..	..	..	5,500
			TOTAL—25. u. C. II. PROPRIETARY ESTATES VILLAGE SERVICE—PARTIALLY EXCLUDED AREAS—VOTED ..	.. †	.. †	.. †	26,000
				169	*200*	*150*	..
			TOTAL—u. C. PROPRIETARY ESTATES VILLAGE SERVICE—VOTED	24,04,707	22,16,900	22,10,427	22,32,100
			u. D. CATTLE-POUNDS—I. ORDINARY AREAS.				
u. D. I. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED	1,28,588	1,26,700	1,23,259	1,24,800
	22	21	Clerks—Taluk offices 2 (35—60); Deputy Tahsildars' offices 19 (35—60)				
			Leave Allowances				
			Commission to Pound-keepers, Watchers and Sweepers ..				
			Travelling Allowances				
			TOTAL—u. D. I. 1.—VOTED ..	1,28,588	1,26,700	1,23,259	1,24,800
u. D. I. 2. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS.	* *670* 1,11,672	* *700* 1,10,000	* *640* 1,12,860	1,10,600
			FEEDING AND OTHER CHARGES ..	38,330	36,800	36,334	36,300
			OTHER CONTINGENCIES	445	500	425	400
			TOTAL—u. D. I. 2—VOTED ..	*670* 1,50,447	*700* 1,47,300	*640* 1,49,619	.. 1,47,300
			TOTAL—u. D. I. CATTLE-POUNDS—ORDINANY AREAS—VOTED.	*670* 2,79,035	*700* 2,74,000	*640* 2,72,878	.. 2,72,100

† Included under "25. u. C. I. Ordinary Areas."

* Rates and taxes.

25. u. GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—OTHER ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			u. D. CATTLE POUNDS—II. PARTIALLY EXCLUDED AREAS.				
u. D. II. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED—				
	†	1	Clerk, Deputy Tahsildar's office, 1 (35–60)	..	..	..	2,900
			Leave allowances				
			Commission to Pound-keepers, Watchers and Sweepers ..				
			TRAVELLING ALLOWANCES ..				
			TOTAL—u. D. II. 1.—VOTED ..	..	..	..	2,900
u. D. II. 2. CONTINGENCIES.			VOTED—				
			Petty construction and repairs ..	..	..	..	2,600
			Feeding and other charges ..	..	..	..	500
			Other contingencies	..	..	..	100
			TOTAL—u. D. II. 2.—VOTED ..	..	..	..	3,200
			TOTAL—u. D. II. CATTLE POUNDS—PARTIALLY EXCLUDED AREAS—VOTED ..	.. †	.. †	.. †	6,100
				670	*700*	*640*	..
			TOTAL—u. D. CATTLE POUNDS—VOTED	2,79,035	2,74,000	2,72,878	2,78,200
			u. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES.				
u. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	92,235	82,000	80,663	84,000
			Amins and Process-servers.				
			OTHER CHARGES	10,581	10,500	10,715	10,000
			Travelling Allowances.				
			TOTAL—u. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES—VOTED ..	1,02,816	92,500	91,378	94,000
			u. F. CHARGES ON ACCOUNT OF LAND ACQUISITION.				
u. F. CHARGES ON ACCOUNT OF LAND ACQUISITION.			VOTED—				
			ESTABLISHMENT CHARGES ..	5,421	1,000	288	..
			Deduct—CHARGES RECOVERABLE FROM THE RAILWAY DEPARTMENT	5,106	— 1,000	— 200‡	..
			TOTAL—u. F.—VOTED ..	315	..	288 — 200	..

† Included under "25. u. D. I. Ordinary Areas."

‡ Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			u. G. Establishments for Stamping Weights and Measures.				
u. G. Establishments for Stamping Weights and Measures.			Voted—				
			Pay of Establishments ..	21,434	22,700	21,877	22,900
	2	2	Head Tester 1 (40—65); Smith 1 (23—35)				
			Leave allowances				
			Temporary Establishments ..				
			Honoraria and Travelling Allowances	2,510	2,300	2,972	2,800
			Purchase of standard weights and type measures, etc. ..	1,013	1,100	727	1,200
			Total—u. G.—Voted ..	24,957	26,100	25,576	26,900
				84,397	*1,00,900*	*1,27,150*	..
			GRAND TOTAL—25. u.—OTHER ESTABLISHMENTS—VOTED ..	1,84,81,736	1,77,42,300	1,77,19,283	1,79,52,300

25. w.—GENERAL ADMINISTRATION—Miscellaneous.

Sub-heads of appropriation. (1)	(2)	(3)	Details (4)	(5)	(6)	(7)	(8)
			A. Grant for Rural Development.				
w. A. Grant for Rural Development.			Voted—				
			Grant from the Central Government for Economic Development and Improvement of Rural areas	3,29,094 + 3,280 (*a*)	4,75,000	6,58,080 +23,720(*a*)	7,82,200
			Total—w. A—Voted ..	3,32,374	4,75,000	6,81,800	7,82,200
			B. Miscellaneous.				
w. B. Miscellaneous.			Charged on Revenues—				
			Cost of passages of I.C.S. Probationers	..	*1,200*	*1,093*	*1,200*
			Total—w. B.—*Charged on Revenues* ..	..	*1,200*	*1,093*	*1,200*
			TOTAL—25. w.—MISCELLANEOUS ..	3,32,374	4,76,200	6,82,893	7,83,400
			Charged on Revenues ..	..	*1,200*	*1,093*	*1,200*
			Voted	3,32,374	4,75,000	6,81,800	7,82,200

(a) Relates to the Orissa Province.

DEMAND XI—ADMINISTRATION OF JUSTICE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 77,67,200

Total of sums Charged on Revenues .. .. Rs. 19,70,000

27—ADMINISTRATION OF JUSTICE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-Voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27. a. HIGH COURT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. JUDGES AND REGISTRAR—								
1. PAY OF OFFICERS.	*6,07,805*	73,054	*6,84,000*	85,700	*6,29,892*	75,713	*7,72,300*	..
2. PAY OF ESTABLISHMENTS ..	..	3,86,478	..	4,08,300	..	3,88,175	*4,03,800*	..
3. OTHER CHARGES.	*30,195*	51,492	*28,100*	55,300	*27,278*	49,034	*86,900*	..
a. B. TRANSLATION AND PRINTING DEPARTMENT—								
1. PAY OF ESTABLISHMENTS ..	..	86,672	..	93,000	..	88,671	*92,500*	..
2. OTHER CHARGES.	*2,758*	..	*2,800*	..	*2,758*	..	*2,800*	..
a. C. SHERIFF AND MADRAS LAW REPORTS—								
1. PAY OF EDITOR AND REPORTERS.	..	12,710	..	12,600	..	16,959	*12,600*	..
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	9,759	..	9,100	..	8,462	*9,500*	..
TOTAL—27. a. ..	*6,40,758*	6,20,165	*7,14,900*	6,64,000	*6,59,928*	6,27,014	*13,80,400*	..

27—ADMINISTRATION OF JUSTICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
27. b. LAW OFFICERS—								
A. PAY OF OFFICERS ..	*21,510*	56,023	*21,600*	54,600	*21,600*	54,509	*21,600*	54,900
B. PAY OF ESTABLISHMENTS ..	..	13,408	..	13,400	..	12,926	..	13,100
C. ALLOWANCES AND HONORARIA ..	*10,927*	2,66,452	*6,400*	2,52,700	*9,950*	2,24,049	*9,500*	2,53,900
D. CONTINGENCIES ..	..	90,960	..	84,400	..	93,957	..	86,800
TOTAL—27. b. ..	*32,437*	4,26,843	*28,000*	4,05,100	*31,550*	3,85,441	*31,100*	4,08,700
27. c. ADMINISTRATOR-GENERAL—								
A. PAY OF OFFICERS ..	..	18,376	..	18,600	..	18,600	..	19,000
B. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	15,310	..	15,500	..	14,714	..	15,400
TOTAL—27. c. ..	..	33,686	..	34,100	..	33,314	..	34,400
27. d. PRESIDENCY MAGISTRATES' COURTS—								
A. PAY OF OFFICERS ..	..	50,032	..	50,700	..	50,489	..	51,400
B. PAY OF ESTABLISHMENTS ..	..	37,590	..	40,600	..	38,929	..	41,200
C. COMPENSATION ..	..	23,997	..	28,000	..	26,948	..	26,000
D. OTHER CHARGES ..	*2,542*	12,380	*2,600*	13,100	*2,524*	14,794	..	16,900
TOTAL—27. d. ..	*2,542*	1,23,999	*2,600*	1,32,400	*2,524*	1,31,160	..	1,35,500
27. e. CIVIL AND SESSIONS COURTS—								
e. A. CITY CIVIL COURT—								
1. PAY OF OFFICERS.	..	18,000	.	18,000	..	22,784	..	20,400
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	24,583	..	25,100	..	26,005	..	27,300
Carried over ..	..	42,583	..	43,100	..	48,789	..	47,700

27—ADMINISTRATION OF JUSTICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27. e. CIVIL AND SESSIONS COURTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.
Brought forward ..	..	42,583	..	43,100	..	48,789	..	47,700
e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS—								
1. PAY OF OFFICERS.	*3,78,591*	15,39,927	*3,66,000*	15,39,300	*2,99,896*	15,22,537	*3,75,000*	15,41,500
2. PAY OF ESTABLISHMENTS ..	..	16,47,841	..	16,38,900	..	16,08,970	..	16,41,200
3. ALLOWANCES ..	*12,759*	37,402	*12,300*	35,600	*9,504*	33,742	*9,500*	34,600
4. PETTY CONSTRUCTION AND REPAIRS	..	16,468	..	18,000	..	17,181	..	18,000
5. CONTINGENCIES ..	*57,857*	2,55,371	*60,200*	2,46,300	*57,635*	2,42,764	..	3,16,400
e. C. MUFASSAL CIVIL AND SESSIONS COURTS—COPYISTS' ESTABLISHMENTS—								
1. PAY OF ESTABLISHMENTS ..	..	2,97,074	..	2,98,000	..	2,86,405	..	2,95,000
2. EXTRA REMUNERATION FOR ADDITIONAL COPYISTS' WORK AND OTHER CHARGES ..	..	79,585	..	82,300	..	73,423	..	75,000
e. D. MUFASSAL CIVIL AND SESSIONS COURTS—PROCESS SERVICE ESTABLISHMENTS—								
1. PAY OF ESTABLISHMENTS ..	..	19,49,199	..	19,23,000	..	18,95,853	..	19,18,000
2. ALLOWANCES ..	..	6,965	..	7,300	..	14,506	..	7,200
3. CONTINGENCIES ..	..	5,614	..	5,600	..	4,994	..	5,600
TOTAL—27. e. ..	*4,49,207*	58,78,029	*4,38,500*	58,37,400	*3,67,035*	57,49,164	*3,84,500*	59,00,200
27. f. COURTS OF SMALL CAUSES—								
f. A. PRESIDENCY—								
1. PAY OF OFFICERS.	..	51,204	..	51,600	..	51,989	..	52,200
2. PAY OF ESTABLISHMENTS ..	..	66,604	..	70,800	..	66,487	..	67,300
3. OTHER CHARGES ..	*8,363*	3,819	*8,400*	3,400	*8,363*	4,407	..	12,500
Carried over ..	*8,363*	1,21,627	*8,400*	1,25,800	*8,363*	1,22,883	..	1,32,000

27—ADMINISTRATION OF JUSTICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27. f. COURTS OF SMALL CAUSES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*8,363*	1,21,627	*8,400*	1,25,800	*8,363*	1,22,883	..	1,32,000
f. B. MUFASSAL—								
1. PAY OF OFFICERS.	..	8,580	..	9,300	..	8,790	..	9,400
2. OTHER CHARGES ..	*406*	11,684	*400*	11,900	*818*	11,323	..	12,700
TOTAL—27. f. ..	*8,769*	1,41,891	*8,800*	1,47,000	*9,181*	1,42,996	..	1,54,100
27. g. CRIMINAL COURTS— A. PAY OF OFFICERS ..	*8,208*	..	*8,600*	..	*8,537*	..	*7,400*	..
B. PAY OF ESTABLISHMENTS	..	7,16,915	..	7,03,300	..	6,67,743	..	6,90,800
C. ALLOWANCES ..	*338*	25,855	..	24,400	*106*	25,465	..	24,400
D. PETTY CONSTRUCTION AND REPAIRS ..	..	1,849	..	1,700	..	1,321	..	1,700
E. CONTINGENCIES ..	*6,676*	1,14,691	*6,500*	99,100	*6,125*	1,13,762	..	1,22,800
F. COMPENSATIONS ..	..	2,65,340	..	2,63,000	..	2,62,963	..	2,68,000
TOTAL—27. g. ..	*15,222*	11,24,650	*15,100*	10,91,500	*14,768*	10,71,254	*7,400*	11,07,700
27. h. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA— A. OTHER CHARGES (LAW CHARGES) ..	*232*	1,982	*23,200*	3,200	..	666	..	3,400
II. HIGH COMMISSIONER FOR INDIA— A. LEAVE SALARIES AND DEPUTATION PAY ..	*1,49,405*†	12,530	*1,46,400*	..	*1,92,347*	12,440	*1,41,600*	23,000
B. STERLING OVERSEAS PAY ..	*30,642*	..	..	..	*16,760*	..	*25,000*	..
C. STORES FOR INDIA ..	..	50	..	200	..	53	..	200
TOTAL—27. h. ..	*1,80,279*	14,562	*1,69,600*	3,400	*2,09,107*	13,159	*1,66,600*	26,600
27. j. LOSS OR GAIN BY EXCHANGE— A. OTHER THAN ON STORES ..	— *932*	— 75	..	..	— *1,014*	— 53	..	..
TOTAL—DEMAND XI.—ADMINISTRATION OF JUSTICE (ALSO MAJOR HEAD 27) ..	*13,28,282*	83,63,750	*13,77,500*	83,14,900	*12,93,079*	81,53,449	*19,70,000*	77,67,200
	96,92,032		96,92,400		94,46,528		97,37,200	

† Includ

27. a.—ADMINISTRATION OF JUSTICE—HIGH COURT.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. JUDGES AND REGISTRARS.				
a. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	6,10,571 † — 2,766	6,84,000	6,29,892	6,84,000
	14	14	*Chief Justice 1 (5,000); Puisne Judges 13 (4,000) .. .. ..*				
			Leave Allowances				
	3	3	*Registrar 1 (2,150); Master 1 (1,500—60—1,800); Official Referee 1 (600—50/2—750) ..*	73,054	85,700	75,713	88,300
	4	4	*Deputy Registrar 1 (900—60—1,200); Assistant Registrars 2 (400—50/2—550), 1 (300—50/2—450); Special pay 1 (100) .. ..*				
			Leave Allowances				
			Total—a. A. 1—Charged on revenues.	6,07,805	6,84,000	6,29,892	7,72,300
				73,054	85,700	75,713	..
a. A. 2. PAY OF ESTABLISHMENTS.			CHARGED ON REVENUES—				
	4	4	*Sub-Assistant Registrars 2 (340—400); Managers 2 (270—300) .. ..*	3,86,478	4,08,300	3,88,175	4,03,800
	212	212	*Bench Clerks 21 (150—250), 1 (135—225); Appeal Examiners 6 (150—250); Head Clerks 5 (150—250); Accountant 1 (150—250); Decree clerk 1 (150—250); Clerks 7 (100—150), 1 (90—135), 39 (65—125), 105 (40—80), 1 (37—70); Typists 23 (40—80), 1 (23—35); Special pay 2 (45), 2 (9); Shorthand 1 (25), 1 (15); Typewriting 15 (10) ..*				
	12	12	*Shorthand Writers 10 (150—250), 2 (100—150); Special pay 1 (67½).*				
	7	7	*Chief Interpreter 1 (340—400); Interpreters 1 (300—350), 1 (200—300), 2 (180—255), 2 (150—250) ..*				
	211	211	*Overseer 1 (100—120); Court-keepers and Criers 1 (90), 2 (75); Jamadar 1 (30); Circulation peon 1 (23—35); Gollah, Binder and Attenders 34 (23—35), 2 (19—30). Daffadars 6 (20—25), 1 (17—22); Chobdars and Peons 156 (15—20), 6 (12—17).*				
	22	22	*Copyists' Establishments—Superintendent 1 (65—125); Examiners 3 (40—50); Readers 1 (40), 2 (35); Copyists 13 (30); Attenders 1 (20), 1 (19) .. ..*				
	4	4	*Establishment for furnishing copies to the Public Prosecutor—Assistant Superintendent 1 (40—80); Examiner 1 (35—45); Reader 1 (35); Attender 1 (15—20) .. ..*				
			Leave allowances				
			Temporary—				
	4	4	*Public Prosecutor Copyists ..*				
	1	1	*Court-fee Examiners (135—225).*				
	3	3	*Assistant Court-fee Examiners (55—100) .. .. ..*				
	4	8	*Clerks 2 (55—100), 3 (37—70), 1 (70) for 6 months, 2 (37) for 2 months .. .. ..*				
	..	2	*Attender 1 (19—30); Peon 1 (12—17) .. ..*				
			Total—a. A. 2—Charged on revenues.	3,86,478	4,08,300	3,88,175	4,03,800

† Emergency deduction from pay.

27. a.—ADMINISTRATION OF JUSTICE—HIGH COURT—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. JUDGES AND REGISTRARS —*cont.*				
a. A. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			Rates and Taxes	*23,605*	*23,600*	*23,616*	*23,600*
			TRAVELLING ALLOWANCES; OTHER COMPENSATORY—Conveyance allowances 2 (4); Presidency Allowances 9 (2½); Remuneration to the Secretary, Rules Committee.	*3,575* 3,446	*3,000* 5,600	*2,459* 3,905	*9,400*
			COST OF PASSAGES (both Civilian and Non-Civilian Judges) ..	*3,015*	*1,500*	*1,203*	*1,500*
			Remuneration to Copyists ..	6,502	5,800	7,193	*7,300*
			Electric Current	13,274	13,500	13,805	*12,800*
			Books and Periodicals	6,021	7,500	4,668	*7,500*
			Telephone Charges	1,630	1,700	1,504	*1,700*
			Office Expenses	2,914	3,000	2,163	*3,000*
			Service Postage and Telegrams ..	6,522	6,400	7,176	*7,500*
			Pay of Menials and Cleaning Charges	5,491	5,600	5,358	*5,600*
			Purchase and Repair of Furniture ..	1,079	2,400	599	*2,400*
			Other Contingencies	2,309	2,300	1,487	*2,300*
			Batta to prosecutors and witnesses, fees to interpreters, etc.	2,304	1,500	1,176	*2,300*
			Total—a. A. 3—Charged on revenues	*30,195* 51,492	*28,100* 55,300	*27,278* 49,034	*86,900* ..
			TOTAL—a. A. JUDGES AND REGISTRARS—*Charged on revenues*	*6,38,000* 5,11,024	*7,12,100* 5,49,300	*6,57,170* 5,12,922	*12,63,000* ..

27. a.—ADMINISTRATION OF JUSTICE—HIGH COURT—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			a. B. TRANSLATION AND PRINTING DEPARTMENT.				
a. B. 1. PAY OF ESTABLISHMENTS.			CHARGED ON REVENUES	86,672	93,000	88,671	*92,500*
	45	*45*	*Manager 1 (270—300); Clerks 11 (65—125), 33 (40—80) ..*				
	30	*30*	*Superintendents of Translators 2 (150—250); Translators 13 (100—150), 15 (90—135) ..*				
	10	*10*	*Attenders 3 (23—35); Peons 7 (15—20) .. .. ..*				
			Temporary				
			Leave allowances				
			Total—a. B. 1—Charged on revenues ..	86,672	93,000	88,671	*92,500*
a. B. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			Rates and Taxes	*2,758*	*2,800*	*2,758*	*2,800*
			Total—a. B. 2—Charged on revenues ..	*2,758*	*2,800*	*2,758*	*2,800*
			TOTAL—a. B. TRANSLATION AND PRINTING DEPARTMENT—*Charged on Revenues.*	*2,758* 86,672	*2,800* 93,000	*2,758* 88,671	*95,300* ..
			a. C. SHERIFF AND MADRAS LAW REPORTS.				
a. C. 1. PAY OF EDITOR AND REPORTERS.			CHARGED ON REVENUES	12,710	12,600	16,959	*12,600*
	1	*1*	*Editor, Madras Law Reports (450) ..*				
	3	*3*	*Reporters 3 (200) .. ..*				
			Total—a. C. 1—Charged on revenues ..	12,710	12,600	16,959	*12,600*
a. C. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			CHARGED ON REVENUES—				
			Pay of Establishments	9,168	8,500	7,873	*8,900*
	4	*4*	*Reporter's Office—Clerks 1 (40—65), 1 (30—55); Peons 2 (15—20) ..*				
			Presidency allowance 1 (6½) ..				
	10	*10*	*Sheriff's Office—Deputy Sheriff 1 (150—200); Clerks 1 (65—85), 1 (55—70); Bailiffs—European 1 (80), 1 (65); Indians 2 (25—35); Peons 3 (15—20) .. ..*				
			Presidency allowance 1 (6½) ..				
			Leave allowances				
			Carried over ..	9,168	8,500	7,873	*8,900*

27. a.—ADMINISTRATION OF JUSTICE—HIGH COURT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. C. SHERIFF AND MADRAS LAW REPORTS—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	9,168	8,500	7,873	*8,900*
a. C. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES—*cont.*			*Other Charges*	591	600	589	*600*
			Contingencies.				
			Total—a. C. 2.—Charged on revenues ..	9,759	9,100	8,462	*9,500*
			TOTAL—a. C. SHERIFF AND MADRAS LAW REPORTS—*Charged on revenues* ..	22,469	21,700	25,421	*22,100*
GRAND TOTAL—27. a. HIGH COURT—*Charged on Revenues.*				*6,40,758*	*7,14,900*	*6,59,928*	*13,80,400*
				6,20,165	6,64,000	6,27,014	

27. b.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
b. A. PAY OF OFFICERS.			CHARGED ON REVENUES	*21,600* † *— 90*	*21,600*	*21,600*	*21,600*
	1	*1*	*Advocate-General (1,800)*				
			VOTED	56,023	54,600	54,509	54,900
	4	4	Solicitor to Government 1 (850); Crown Prosecutor 1 (400); Public Prosecutor 1 (500); Government Pleader 1 (300)				
			Retaining fee of Mufassal Government Pleader and Public Prosecutors 21 (100), 8 (50), 1 (25) ..				
			TOTAL—b. A. { *Charged on revenues*	*21,510*	*21,600*	*21,600*	*21,600*
			TOTAL—b. A. { VOTED ..	56,023	54,600	54,509	54,900
b. B. PAY OF ESTABLISHMENTS.			VOTED	13,408	13,400	12,926	13,100
	9	9	Managers 1 (125—150), 2 (85—125); Clerks 2 (40—65), 1 (30—55); Typists 3 (40—65); Special pay—Shorthand 2 (25), 2 (15); Typewriting 1 (10); Presidency allowance 1 (6½)				
	10	10	Attenders 4 (23—35); Peons 5 (15—20), 1 (12—17); Presidency allowance 1 (2½)				
			Leave Allowances				
			TOTAL—b. B.—VOTED ..	13,408	13,400	12,926	13,100
b. C. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES AND FEES TO THE ADVOCATE-GENERAL.	*10,927*	*6,400*	*9,950*	*9,500*
			VOTED—				
			TRAVELLING ALLOWANCES ..	4,273	2,700	1,772	3,900
			HONORARIA (Fees to Government Pleaders)	2,62,179	2,50,000	2,22,277	2,50,000
			TOTAL—b. C. { *Charged on revenues* ..	*10,927*	*6,400*	*9,950*	*9,500*
			TOTAL—b. C. { VOTED ..	2,66,452	2,52,700	2,24,049	2,53,900

† Emergency deduction from pay.

27. b.—ADMINISTRATION OF JUSTICE—Law Officers—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938 (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
b. D. Contingencies.			Voted—				
			Contingencies	1,434	1,700	1,480	1,500
			Fees to pleaders not in Government Service and other Charges	89,526	82,700	92,477	85,300
			Total—b. D.—Voted ..	90,960	84,400	93,957	86,800
Grand Total—27. b.—Law Officers ..				4,59,280	4,33,100	4,16,991	4,39,800
			Charged on Revenues ..	*32,437*	*28,000*	*31,550*	*31,100*
			Voted ..	4,26,843	4,05,100	3,85,441	4,08,700

27. c.—ADMINISTRATION OF JUSTICE—Administrator-General.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938 (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
c. A. Pay of Officers.			Voted	18,376	18,600	18,600	19,000
	1	1	Administrator-General (1,400—50/2—1,800)				
			Total—c. A.—Voted ..	18,376	18,600	18,600	19,000
c. B. Pay of Establishments and other Charges.			Voted—				
			Pay of Establishments ..	14,649	14,900	14,227	14,800
	12	12	Manager 1 (200—250); Head Clerk 1 (65—85); Accountant 1 (65—85); Clerks 1 (65—85), 5 (40—65); Typist 1 (40—65); Shroff 1 (40—65); Surveyor 1 (65—3—95); Special Pay—Shorthand 1 (25); Typewriting 1 (10)				
	2	2	Temporary Clerks				
	4	4	Peons (15—20)				
	1	1	Temporary Peon (12—17)				
			Leave allowances				
			Other Petty Charges	661	600	487	600
			Allowances and Contingencies; Conveyance allowance 1 (4); Presidency allowances 1 ($6\frac{1}{2}$); 1 ($2\frac{1}{2}$)				
			Total—c. B.—Voted ..	15,310	15,500	14,714	15,400
Grand Total—27. c.—Administrator-General—Voted ..				33,686	34,100	33,314	34,400

27. d.—ADMINISTRATION OF JUSTICE—PRESIDENCY MAGISTRATES' COURTS.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
d. A. PAY OF OFFICERS.			VOTED	50,032	50,700	50,489	51,400
	4	4	Chief Presidency Magistrate 1 (1,500—100—1,800); Presidency Magistrates 3 (300—850).				
			Leave allowances				
			TOTAL—d. A.—VOTED ..	50,032	50,700	50,489	51,400
d. B. PAY OF ESTABLISHMENTS.			VOTED	37,590	40,600	38,929	41,200
	33	33	Chief Clerks 1 (125—175), 1 (125—150); Interpreters 2 (85—125), 1 (70—100), 1 (65—85); Accountants 2 (85—125); Clerks 8 (65—85), 2 (55—70), 13 (40—65); Typists 2 (40—65); Special pay—Typewriting 1 (10)				
	12	16	Attenders and Muchis 2 (23—35); Peons 7 (15—20), 7 (12—17); Personal pay 1 (1)				
			Leave Allowances				
	16	18	Temporary Clerks 6 (30—55), Typists 2 (30—55), Attenders 3 (19—30); Peons 7 (12—17) ..				
	4	4	Copyists' Establishments—Typist-copyists 2 (30), 2 (28)				
			TOTAL—d. B.—VOTED ..	37,590	40,600	38,929	41,200
d. C. COMPENSATION.			VOTED	23,997	28,000	26,948	26,000
			Compensations to local bodies and others in lieu of magisterial fines.				
			TOTAL—d. C.—VOTED ..	23,997	28,000	26,948	26,000
d. D. OTHER CHARGES.			VOTED—				
			ALLOWANCES	1,685	2,200	2,436	2,200
			Travelling Allowances; Madras House Allowances 1 (50), 1 (45), 1 (15), Presidency Allowances 5 (6½), 15 (2½)				
			REMUNERATION TO COPYISTS ..	1,788	1,700	1,724	1,900
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,813	1,900	2,008	1,900
			BATTA TO PROSECUTORS AND WITNESSES	4,624	3,000	3,712	4,000
			PAY OF MENIALS AND CLEANING CHARGES	996	1,500	1,457	1,500
			RATES AND TAXES	*2,542*	*2,600*	*2,524*	2,600
			OTHER CONTINGENCIES	1,474	2,800	3,457	2,800
				2,542	*2,600*	*2,524*	..
			TOTAL—d. D.—VOTED ..	12,380	13,100	14,794	16,900
GRAND TOTAL—27. d.—PRESIDENCY MAGISTRATES' COURTS—VOTED ..				*2,542*	*2,600*	*2,524*	..
				1,23,999	1,32,400	1,31,160	1,35,500

27. e.—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. A. City Civil Court.				
e. A. 1. Pay of Officers.			Voted	18,000	18,000	22,784	20,400
	1	2	Judge 1 (1,500); Temporary Judge 1 (550—700)				
			Leave Allowance				
			Total—e. A. 1.—Voted ..	18,000	18,000	22,784	20,400
e. A. 2. Pay of Establishments and Other Charges.			Voted—				
			Pay of Establishments ..	22,645	23,200	22,630	24,800
	15	15	Sarishtadar 1 (180—240); Translators 1 (85—125), 1 (65—85); Clerks 1 (125—150), 2 (65—85), 8 (40—65); Typist 1 (40—65); Special pay—Shorthand 1 (25) ..				
	9	9	Nazirs and Bailiffs 1 (65—85), 1 (55—70), 6 (23—35), 1 (22—33).				
	4	4	Examiner 1 (40—45); Reader 1 (28—33); Copyists 2 (23)				
	8	8	Attenders 2 (23—35); Peons 5 (15—20), 1 (12—17) ..				
			Leave Allowances				
	6	6	Temporary Clerks 3 (30—55); Peons 3 (12—17)				
			Allowances, remuneration to Copyists and Contingencies ..	1,938	1,900	3,375	2,500
			House allowance 1 (23), 1 (50); Presidency allowance 4 (6½), 4 (2½).				
			Total—e. A. 2.—Voted ..	24,583	25,100	26,005	27,300
			Total—e. A. City Civil Court—Voted ..	42,583	43,100	48,789	47,700
			e. B. Mufassal Civil and Sessions Courts—Regular Establishments.				
e. B. 1. Pay of Officers.			Charged on Revenues	*3,80,497* † *— 1,906*	*3,66,000*	*2,99,896*	*3,75,000*
	19	*19*	*District and Sessions Judges, I.C.S. 2 (3,000), 13 (1,350—2,250); Special pay 4 (150); Rupee Overseas pay 3 (300); I.C.S. Officers under Judicial Training 1 (1,150) for 11 months; 1 (1,150) and 2 (800) for full year .. .. ..*				
			Carried over ..	*3,78,591*	*3,66,000*	*2,99,896*	*3,75,000*

† Emergency deduction from pay.

27. e.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938 (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	*3,78,591*	*3,66,000*	*2,99,896*	*3,75,000*
e.B. 1. PAY OF OFFICERS—*cont.*			VOTED	15,41,331 † — 1,404	15,39,300	15,22,537	15,41,500
	11	11	District and Sessions Judges, P.C.S. (1,275—2,250)				
	37	37	Sub-Judges (650—850)				
	141	141	District Munsifs 109 (300—600); 32 (250—500)				
			Leave Allowances				
	15	12	Temporary Sub-Judges 12 (650—850).				
	8	12	Temporary District Munsifs 12 (250—500)				
			TOTAL—e. B. 1. *Charged on revenues.*	*3,78,591*	*3,66,000*	*2,99,896*	*3,75,000*
			TOTAL—e. B. 1. VOTED ..	15,39,927	15,39,300	15,22,537	15,41,500
e. B. 2. PAY OF ESTABLISHMENTS.			VOTED	16,47,841	16,38,900	16,08,970	16,41,200
	60	60	Sarishtadars 22 (180—240), 3 (150—210), 32 (125—150), 3 (100—125)				
	26	26	Translators 23 (80—120), 2 (75—100), 1 (60—80) ..				
	1,810	1,810	Head clerks 23 (125—150), 2 (100—125), 148 (60—80); 11 (55—70); Clerks 40 (60—80), 1 (55—70), 1,495 (35—60), 29 (30—55); Typists 61 (35—60); Special pay 3 (13½); Shorthand 2 (40), 1 (30), 88 (25), 12 (20), 89 (15); Typewriting 56 (10) ..				
	832	832	Attenders 47 (20—35), 12 (19—30); Peons 692 (12—18), 81 (12—17); Special pay 1 (2)				
	32	32	Official Receivers' Establishments—Clerks 16 (35—60); Peons 15 (12—18), 1 (12—17).. ..				
			Leave Allowances				
			Temporary Establishments in permanent and temporary Courts.				
			TOTAL—e. B. 2.—VOTED ..	16,47,841	16,38,900	16,08,970	16,41,200
e. B. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES	*6,202*	*4,800*	*6,698*	*5,500*
			COST OF PASSAGES	*6,557*	*7,500*	*2,806*	*4,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	35,858	34,000	32,224	33,000
			OTHER COMPENSATORY .. Local Allowances 1 (18), 3 (13½), 6 (9), 2 (4½), 4 (1-13-0).	1,544	1,600	1,518	1,600
			TOTAL—e. B. 3. *Charged on revenues.*	*12,759*	*12,300*	*9,504*	*9,500*
			TOTAL—e. B. 3. VOTED ..	37,402	35,600	33,742	34,600
e. B. 4. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—e. B. 4—VOTED ..	16,468	18,000	17,181	18,000

† Emergency deduction from pay.

27. e.—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts. 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. B. Mufassal Civil and Sessions Courts—Regular Establishments—*cont.*				
e. B. 5. Contingencies.			Voted—				
			Rents	17,311	17,000	16,426	17,000
			Books and Periodicals	21,122	20,000	18,970	22,000
			Service Postage and Telegrams.	59,790	53,200	58,432	60,000
			Cleaning Charges ..	28,053	27,500	27,334	28,100
			Office Expenses	14,863	14,700	15,269	15,300
			Purchase and Repair of Furniture	6,560	10,700	8,536	8,500
			Official Receivers' Contingencies	2,638	2,100	1,272	2,700
			Rates and Taxes	*57,370*	*60,000*	*57,332*	57,500
			Charges for copies of Judgments	*487*	*200*	*303*	300
			Diet and Road Money to Prosecutors and Witnesses ..	64,995	64,000	56,697	64,000
			Allowances to Jurors and Assessors	21,809	19,500	20,635	22,000
			Other Contingencies	18,230	17,600	19,193	19,000
				57,857	*60,200*	*57,635*	..
			Total—e. B. 5.—Voted ..	2,55,371	2,46,300	2,42,764	3,16,400
			Total—e. B. Mufassal Civil and Sessions Courts—Regular Establishments.	39,46,216	39,16,600	37,92,229	39,36,200
			Charged on Revenues ..	*4,49,207*	*4,38,500*	*3,67,035*	*3,84,500*
			Voted ..	34,97,009	34,78,100	34,25,194	35,51,700

27. e.—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. C. Mufassal Civil and Sessions Courts—Copyists' Establishments.				
e. C. 1. Pay of Establishments.			Voted	2,97,074	2,98,000	2,86,405	2,95,000
	30	30	Superintendents 14 (60—80), 4 (55—70), 12 (35—60)				
	172	171 [172]	Assistant Superintendents 7 (35—40), 1 (30—36); Examiners 137 (35—40), 26 (30—36).				
	76	76	Readers 54 (25—30), 22 (23—28) ..				
	721	715 [717]	Copyists 662 (20); 53 (19).				
			Leave Allowances				
	40	40	Peons 18 (18), 5 (17), 4 (16), 12 (15), 1 (13)				
			Temporary Establishments for all the Courts—				
			1 Superintendent (30—55); 3 Examiners (35—40); 1 Reader (23—28); Copyists 5 (20), 4 (19); Peon 1 (17)				
			Total—e. C. 1.—Voted ..	2,97,074	2,98,000	2,86,405	2,95,000
e. C. 2. Extra Remuneration for additional copyists' work and other charges.			Voted—				
			Extra Remuneration for additional copyists' work and allowances	79,585	82,300	73,423	75,000
			Travelling Allowances; Other Compensatory—Local Allowance 1 (9).				
			Total—e. C. 2.—Voted ..	79,585	82,300	73,423	75,000
			Total—e. C. Mufassal Civil and Sessions Courts—Copyists' Establishments—Voted	3,76,659	3,80,300	3,59,828	3,70,000
			e. D. Mufassal Civil and Sessions Courts—Process Service Establishments.				
e. D. 1. Pay of Establishments.			Voted	19,49,199	19,23,000	18,95,853	19,18,000
	150	149 [150]	Nazirs 28 (80—120), 1 (70—100); Deputy Nazirs 97 (60—80), 6 (55—70); Assistant Nazirs 14 (35—60), 3 (30—55) ..				
	1,780	1,757 [1,776]	Amins 1,583 (22—35), 174 (21—33); Special pay 1 (9)				
			Leave Allowances				
	6,359	6,276 [6,333]	Peons 2,090 (15), 4,186 (14); Special pay 4 (2)				
			Temporary Establishments for all the Courts				
			Total—e. D. 1.—Voted ..	19,49,199	19,23,000	18,95,853	19,18,000

27. e.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			e. D. MUFASSAL CIVIL AND SESSIONS COURTS—PROCESS SERVICE ESTABLISHMENTS —*cont.*	RS.	RS.	RS.	RS.
e. D. 2. ALLOWANCES.			VOTED--				
			TRAVELLING ALLOWANCES ..	5,029	5,400	13,066	5,300
			OTHER COMPENSATORY	1,936	1,900	1,440	1,900
			Local Allowances 1 (13½), 10 (9), 2 (4½), 26 (1-13-0), 4 (0-14-0).				
			TOTAL—e. D. 2.—VOTED ..	6,965	7,300	14,506	7,200
e. D. 3. CONTINGENCIES.			TOTAL—e. D. 3.—VOTED ..	5,614	5,600	4,994	5,600
			TOTAL—e. D. MUFASSAL CIVIL AND SESSIONS COURTS—PROCESS SERVICE ESTABLISHMENTS—VOTED ..	19,61,778	19,35,900	19,15,353	19,30,800
GRAND TOTAL—27. e.—CIVIL AND SESSIONS COURTS ..				63,27,236	62,75,900	61,16,199	62,84,700
			Charged on Revenues ..	*4,49,207*	*4,38,500*	*3,67,035*	*3,84,500*
			VOTED ..	58,78,029	58,37,400	57,49,164	59,00,200

27. f.—ADMINISTRATION OF JUSTICE—COURTS OF SMALL CAUSES.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			f. A. PRESIDENCY.				
f. A. 1. PAY OF OFFICERS.			VOTED	51,204	51,600	51,989	52,200
	3	3	Judges 1 (2,000), 1 (650—50—1,000), 1 (650—50—850)				
	1	1	Registrar (300—600)				
			Leave Allowances				
			TOTAL—f. A. 1.—VOTED ..	51,204	51,600	51,959	52,200
f. A. 2. PAY OF ESTABLISHMENTS.			VOTED	66,604	70,800	66,487	67,300
	33	33	Head clerk 1 (125—150); Clerks 1 (85—125), 1 (70—100), 5 (65—85), 4 (55—70), 3 (40—65), 3 (30—55); Typist 1 (40—65); Treasurer 1 (70—100); Accountants 6 (65—85), 4 (40—65); Shroffs 1 (30—5[illegible]), 1 (23—35); Court-keeper 1 (55—70); Special pay—Shorthand 1 (15).				
	5	5	Interpreters 1 (125—150), 4 (85—125)				
	33	33	Attenders and Muchis 5 (23—35); Court-keepers and gollahs 3 (20—25); Peons 2[illegible] (15—20).				
	8	8	Copyists' Establishments—Examiner 1 (35—40); Reader 1 (30—35); Copyists 2 (2[illegible]); 2 (2); Peons 2 (20)				
	34	34	Process-serving Establishments—Nazir 1 (85—125); Clerks 3 (65—85), 2 (55—70), 9 (40—65); Bailiffs 1 (125—150), 4 (40—65), 1 ([illegible]0—55), 3 (25—35), 6 (23—35), 2 (23—33), 2 (22— 3)				
			Leave Allowances				
			TOTAL—f. A. 2.—VOTED ..	66,604	70,800	66,487	67,300

27. f.—ADMINISTRATION OF JUSTICE—COURTS OF SMALL CAUSES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936 (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			f. A. PRESIDENCY—*cont.*	RS.	RS.	RS.	RS.
f. A. 3. OTHER CHARGES.			VOTED—				
			RATES AND TAXES	*8,363*	*8,400*	*8,363*	8,400
			EXTRA REMUNERATION FOR ADDITIONAL COPYISTS' WORK AND ALLOWANCES	997	700	1,891	1,400
			Travelling allowances; Other Compensatory—House allowance 1 (8¾); Presidency Allowance 6 (6½).				
			SERVICE POSTAGE AND OFFICE EXPENSES	1,183	1,200	1,336	1,200
			OTHER CONTINGENCIES	1,639	1,500	1,180	1,500
				8,363	*8,400*	*8,363*	..
			TOTAL—f. A. 3.—VOTED ..	3,819	3,400	4,407	12,500
				8,363	*8,400*	*8,363*	..
			TOTAL—f. A. PRESIDENCY—VOTED ..	1,21,627	1,25,800	1,22,883	1,32,000
			f. B. MUFASSAL.				
f. B. 1. PAY OF OFFICERS.			VOTED	8,580	9,300	8,790	9,400
	1	1	Judge (650—850)				
			Leave allowances				
—			TOTAL—f. B. 1.—VOTED ..	8,580	9,300	8,790	9,400
f. B. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED				
			PAY OF ESTABLISHMENTS ..	11,035	11,200	10,606	11,200
	13	13	Sarishtadar 1 (125—150); Head clerk 1 (60—80), Clerks 10 (35—60); Typist 1 (35—60); Special pay—Shorthand 1 (25), Typewriting 1 (10)				
	4	4	Peons (12—18)				
			Leave Allowances				
			TRAVELLING ALLOWANCES ..	40	100	93	100
–			CONTINGENCIES	{ *406	* *400*	* *818* }	1,400
				609	600	624	
				406	*400*	*818*	..
			TOTAL—f. B. 2.—VOTED ..	11,684	11,900	11,323	12,700
				406	*400*	*818*	..
			TOTAL—f. B. MUFASSAL—VOTED ..	20,264	21,200	20,113	22,100
GRAND TOTAL—27. f.—COURTS OF SMALL CAUSES—VOTED ..				*8,769*	*8,800*	*9,181*	..
				1,41,891	1,47,000	1,42,996	1,54,100

* Rates and taxes.

27. g.—ADMINISTRATION OF JUSTICE—Criminal Courts.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937–1938. (8)
			Stationary Sub-Magistrates, Bench Magistrates and Other Establishments.	RS.	RS.	RS.	RS.
g. A. Pay of Officers.			Charged on revenues	8,243 * — 35	8,600	8,537	7,400
			Temporary—				
	1	1	*First-class City Magistrate* ..				
			Total—g. A.—*Charged on revenues* ..	8,208	8,600	8,537	7,400
g. B. Pay of Establishments.			Voted	7,16,915	7,03,300	6,67,743	6,90,800
	156	156	Stationary Sub-Magistrates 136 (150—200), 20 (125—175) ..				
	312	312	Clerks 297 (35—60), 15 (30—55) ..				
	465	465	Attenders 139 (20—35), 14 (19—30); Peons 308 (12—18), 4 (12—17) ..				
			Establishment of Bench Magistrates—				
	67	68	Clerks 35 (35—60), 1 (30—55), 30 (20—35), 2 (19—30); Special pay 3 (15), 3 (10), 41 (5), 22 (3), 1 (2) ..				
	41	42	Peons 35 (12—18), 3 (12—17), 4 (10); Special pay 2 (5), 26 (2), 1 (1½), 1 (1)				
			Leave Allowances				
			Temporary Establishments ..				
			Total—g. B.—Voted ..	7,16,915	7,03,300	6,67,743	6,90,800
g. C. Allowances.			Voted—				
			Travelling and Other Compensatory Allowances	338 25,855	24,400	106 25,465	24,400
			Local allowances 1 (22½), 2 (9), 6 (1–13–0)				
			Total—g. C.—Voted ..	338 25,855	24,400	106 25,465	24,400
g. D. Petty Construction and Repairs.			Total—g. D.—Voted ..	1,849	1,700	1,321	1,700

* Emergency deduction from pay.

27. g.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			STATIONARY SUB-MAGISTRATES, BENCH MAGISTRATES AND OTHER ESTABLISHMENTS—*cont.*				
g. E. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	20,077	17,300	20,438	20,600
			OFFICE EXPENSES AND CLEANING CHARGES	3,670	3,400	3,178	3,400
			RATES AND TAXES	*4,197*	*3,900*	*3,724*	3,900
			DIET AND ROAD MONEY TO PROSECUTORS AND WITNESSES AND OTHER CHARGES	83,489	72,000	83,087	85,000
			CHARGES FOR COPIES OF DOCUMENTS	*2,479*	*2,600*	*2,401*	2,700
			OTHER CONTINGENCIES	7,455	6,400	7,059	7,200
				6,676	*6,500*	*6,125*	..
			TOTAL—g. E.—VOTED ..	1,14,691	99,100	1,13,762	1,22,800
g. F. COMPENSATIONS.			VOTED	2,65,340	2,63,000	2,62,963	2,68,000
			Compensations to local bodies, forest panchayats and others in lieu of magisterial fines.				
			TOTAL—g. F.—VOTED ..	2,65,340	2,63,000	2,62,963	2,68,000
GRAND TOTAL—27. g.—CRIMINAL COURTS				11,39,872	11,06,600	10,86,022	11,15,100
			Charged on revenues ..	*15,222*	*15,100*	*14,768*	*7,400*
			VOTED ..	11,24,650	10,91,500	10,71,254	11,07,700

DEMAND XII—JAILS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 22,61,900

Total of sums Charged on Revenues .. .. *Rs.* *1,50,700*

28—JAILS AND CONVICT SETTLEMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
28. a. JAILS—								
a. A. SUPERINTENDENCE—								
1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.	*33,856*	33,303	*31,300*	34,700	*41,441*	31,233	*35,500*	31,200
2. OTHER CHARGES ..	..	14,174	..	18,900	..	14,109	..	28,500
3. CHARGES PAYABLE TO OTHER GOVERNMENTS AND ADMINISTRATIONS.	..	1,575	..	..	..	† 2,000	..	2,000
a. B. PRESIDENCY JAILS—								
1. PAY OF OFFICERS AND ALLOWANCES.	*23,303*	..	*23,600*	..	*29,008*	..	*22,900*	..
2. PAY OF ESTABLISHMENTS AND ALLOWANCES ..	..	48,244	..	48,500	..	47,658	..	49,100
3. DIETARY CHARGES.	..	33,148	..	33,500	..	32,927	..	35,700
4. MEDICAL AND SANITARY	..	12,178	..	12,500	..	11,276	..	12,500
5. OTHER CHARGES ..	*18,937*	18,503	*20,000*	23,000	*17,872*	17,374	..	38,600
Carried over ..	*76,096*	1,61,125	*74,900*	1,71,100	*88,321*	1,56,577	*58,400*	1,97,600

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in March 1937 Final accounts.

28—JAILS AND CONVICT SETTLEMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
28. a. JAILS—*cont.*								
Brought forward ..	*76,096*	1,61,125	*74,900*	1,71,100	*88,321*	1,56,577	*58,400*	1,97,600
a. C. CENTRAL JAILS—								
1. PAY OF OFFICERS.	*70,685*	37,737	*72,500*	36,000	*68,962*	36,725	*50,000*	42,100
2. PAY OF ESTABLISHMENTS ..	..	2,92,534	..	2,94,500	..	2,95,611	..	2,96,400
3. ALLOWANCES	*1,514*	9,745	*500*	9,400	*1,654*	10,135	*1,000*	9,400
4. CONTINGENCIES ..	*12,748*	92,860	*12,800*	92,500	*12,748*	99,158	..	1,06,300
5. PETTY CONSTRUCTION AND REPAIRS ..	*972*	17,600	*1,000*	17,200	*1,012*	12,643	..	15,900
6. DIETARY CHARGES.	..	3,00,508	..	2,30,000	..	2,85,718	..	3,08,800
7. MEDICAL AND SANITARY ..	..	43,310	..	45,000	..	46,188	..	45,000
8. CLOTHING AND BEDDING ..	..	58,381	..	50,000	..	53,369	..	55,000
a. D. DISTRICT AND SPECIAL JAILS—								
1 PAY OF OFFICERS.	*2,199*	32,728	*2,100*	31,700	*1,900*	30,712	*1,700*	31,500
2. PAY OF ESTABLISHMENTS ..	..	1,28,072	..	1,18,600	..	1,18,725	..	1,20,800
3. PETTY CONSTRUCTION AND REPAIRS ..	*8,838*	9,866	..	8,700	..	8,246	..	9,600
4. DIETARY CHARGES.	..	83,606	..	63,400	..	73,434	..	81,800
5. MEDICAL AND SANITARY ..	..	26,966	..	23,800	..	26,227	..	25,800
6. CLOTHING AND BEDDING ..	..	15,045	..	10,600	..	11,356	..	12,000
7. OTHER CHARGES ..	..	44,788	*6,600*	49,600	*7,488*	57,386	..	47,500
Carried over ..	*1,73,052*	13,54,871	*1,70,400*	12,52,100	*1,82,085*	13,22,210	*1,11,100*	14,05,500

28—JAILS AND CONVICT SETTLEMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
28. a. JAILS—*cont.*								
Brought forward ..	*1,73,052*	13,54,871	*1,70,400*	12,52,100	*1,82,085*	13,22,210	*1,11,100*	14,05,500
a. E. SUB-JAILS—								
1. PAY OF ESTABLISHMENTS AND ALLOWANCES ..	..	57,868	..	42,000	..	45,961	..	45,700
2. DIETARY CHARGES.	..	2,35,685	..	2,00,000	..	2,02,781	..	2,21,100
3. MEDICAL AND SANITARY ..	..	27,267	..	23,500	..	23,649	..	25,000
4. OTHER CHARGES..	*5,823*	39,453	*5,500*	28,300	*5,934*	31,499	..	35,000
a. F. CHARGES FOR POLICE CUSTODY ..	..	20,089	..	18,200	..	17,585	..	19,100
a. G. CERTIFIED SCHOOLS—								
1. PAY OF OFFICERS.	..	16,133	..	18,000	..	16,687	..	18,000
2. PAY OF ESTABLISHMENTS ..	..	38,805	..	35,900	..	37,787	...	39,600
3. DIETARY CHARGES.	..	26,477	..	25,000	..	38,522	..	37,800
4. OTHER CHARGES..	*2,329*	21,747	*2,300*	21,500	*2,314*	27,512	..	26,800
5. GRANTS TO PRIVATE CERTIFIED SCHOOLS AND TOWARDS THE ESTABLISHMENT OF DETENTION HOMES ..	..	39,780	..	33,500	..	40,617	..	41,600
TOTAL—28. a. ...	*1,81,204*	18,78,175	*1,78,200*	16,98,000	*1,90,333*	18,04,810	*1,11,100*	19,15,200

28—JAILS AND CONVICT SETTLEMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
28. b. JAIL MANUFACTURES—								
A. QUININE	..	15,003	..	15,000	..	13,907	..	14,500
B. OTHER MANUFACTURES	..	2,73,869	..	2,74,200	..	2,81,323	..	2,94,800
TOTAL—28. b. ..	..	2,88,872	..	2,89,200	..	2,95,230	..	3,09,300
28. c. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	3,279	..	1,000	..	2,587	..	..
B. OTHER CHARGES (MAINTENANCE OF A CONVICT IN THE UNITED KINGDOM) ..	..	..	..	..	..	227	..	2,000
TOTAL—28. c. I. ..	..	3,279	..	1,000	..	2,814	..	2,000
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*12,357*	..	*5,600*	..	*360*	1,147	*32,600*	5,800
B. STERLING OVERSEAS PAY ..	*8,000*	4,000	*8,000*	4,000	*8,213*	4,000	*7,000*	4,000
C. STORES FOR INDIA..	..	13,193	..	14 800	..	13,507	..	25,600
TOTAL—28. c. II ..	*20,357*	17,193	*13,600*	18,800	*8,573*	18,654	*39,600*	35,400
TOTAL—28. c. ..	*20,357*	20,472	*13,600*	19,800	*8,573*	21,468	*39,600*	37,400
28. d. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	— *106*	— 40	..	..	— *38*	— 32	..	..
B. STORES	..	— 68	..	..	..	— 69	..	..
TOTAL—28. d. ..	— *106*	— 108	..	..	— *38*	— 101	..	..
TOTAL—DEMAND XII—JAILS (ALSO MAJOR HEAD 28)	*2,01,455*	21,87,411	*1,91,800*	20,07,000	*1,98,868*	21,21,407	*1,50,700*	22,61,900
	† 23,88,866		† 21,98,800		† 23,20,275		24,12,600	

† Excludes the charges on account of persons detained under the Moplah Outra[illegible] Vizagapatam Act and of convicts conditionally released [illegible]

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. SUPERINTENDENCE.				
a. A. 1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES—				
			PAY OF OFFICERS	*31,108*	*28,800*	*38,318*	*33,000*
	1	1	*Inspector-General, I.C.S. (2,500); Special pay (250.)*				
			TRAVELLING ALLOWANCES ..	*2,748*	*2,500*	*3,123*	*2,500*
			VOTED—				
			PAY OF OFFICERS	8,239	8,300	7,791	6,400
	1	1	Personal Assistant to the Inspector-General (517½—690).				
			PAY OF ESTABLISHMENTS ..	21,192	22,600	20,044	21,000
	19	19	Manager 1 (175—220), Clerks 1 (100—125), 2 (70—100), 5 (65—85), 1 (55—70), 9 (40—65); Special pay—Shorthand 1 (15).				
	10	10	Attenders 3 (23—35); Peons 2 (20—25), 2 (15—20), 3 (12—17).				
			Leave Allowances.				
			TEMPORARY—				
	3	3	Clerks 2 (30—55), Peon 1 (12—17).				
			TRAVELLING ALLOWANCES ..	1,744	2,000	1,570	2,000
			OTHER COMPENSATORY ..	2,128	1,800	1,828	1,800
			House Rent Allowance 1 (90), 1 (15), Presidency Allowances 9 (2½), 2 (6½).				
			TOTAL—a. A. 1. *Charged on revenues.*	*33,856*	*31,300*	*41,441*	*35,500*
			TOTAL—a. A. 1. VOTED ..	33,303	34,700	31,233	31,200
a. A. 2. OTHER CHARGES.			VOTED—				
			GRANTS-IN-AID	6,219	8,800	6,294	15,800
			CUSTOMS DUTY	1,798	4,000	1,623	6,600
			SERVICE POSTAGE AND TELEGRAMS.	2,200	2,200	2,196	2,200
			OTHER CONTINGENCIES	3,957	3,900	3,996	3,900
			TOTAL—a. A. 2.—VOTED ..	14,174	18,900	14,109	28,500
a. A. 3. CHARGES PAYABLE TO OTHER GOVERNMENTS AND ADMINISTRATIONS.			CHARGES PAYABLE TO THE ANDAMAN ADMINISTRATION AND OTHER GOVERNMENTS ON ACCOUNT OF THE MAINTENANCE OF MADRAS PRISONERS CONFINED ELSEWHERE.	1,575	..	† 2,000	2,000
			TOTAL—a. A. 3.—VOTED ..	1,575	..	2,000	2,000
			TOTAL—a. A. SUPERINTENDENCE ..	82,908	84,900	88,783	97,200
			Charged on revenues ..	*33,856*	*31,300*	*41,441*	*35,500*
			VOTED ..	49,052	53,600	47,342	61,700

† R.

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. B. PRESIDENCY JAILS.	RS.	RS.	RS.	RS.
a. B. 1. PAY OF OFFICERS AND ALLOWANCES.			CHARGED ON REVENUES	*23,303*	*23,400*	*27,560*	*21,900*
			PAY OF OFFICERS—				
	1	*1*	*Superintendent, I.M.S. (1,500); Special pay (150); Rupee Overseas pay (300).*				
			TRAVELLING ALLOWANCES (including cost of passages)	..	*200*	*1,448*	*1,000*
			TOTAL—a. B. 1.—*Charged on revenues.*	*23,303*	*23,600*	*29,008*	*22,900*
a. B. 2. PAY OF ESTABLISHMENTS AND ALLOWANCES.			VOTED	43,631	43,900	42,817	44,300
			PAY OF ESTABLISHMENTS—				
	3	3	Jailor 1 (200—350); Deputy Jailors 2 (75—150).				
	3	3	Sub-Assistant Surgeons 2 (75—175); Compounder 1 (33—40).				
	84	84	Warders 2 (40—60), 1 (30—40), 3 (26—31), 7 (24—28), 53 (18—23), 18 (16—21½); Special pay 1 (3).				
	2	2	Teachers 2 (35—50)				
	6	6	Jail Clerks 2 (65—85), 4 (40—65).				
			Leave Allowances				
	15	15	Temporary—Carpentry Instructors 1 (75—100), 3 (45—60); Warders 2 (16—21½), 9 (16).				
			ALLOWANCES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	4,613	4,600	4,841	4,800
			House rent Allowances—5 (6½), 3 (5); 53 (4); Presidency Allowances 1 (5), 32 (1½), Compensatory Allowance to Sub-Assistant Surgeons for loss of private practice 2 (20).				
			TOTAL—a. B. 2.—VOTED ..	48,244	48,500	47,658	49,100
a. B. 3. DIETARY CHARGES			TOTAL—a. B. 3.—VOTED ..	33,148	33,500	32,927	35,700
a. B. 4. MEDICAL AND SANITARY.			TOTAL—a. B. 4.—VOTED ..	12,178	12,500	11,276	12,500

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—cont.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. B. Presidency Jails—*cont.*				
a. B. 5. Other Charges.			Voted—				
			Rates and Taxes	*18,937*	*20,000*	*17,872*	20,000
			Petty Construction and Repairs	2,499	1,000	943	1,000
			Clothing and Bedding ..	5,089	8,000	6,600	7,000
			Tools and Plant	1,689	1,700	715	1,700
			Transport of Prisoners ..	1,339	1,500	1,159	1,500
			Other Contingencies	7,887	10,800	7,957	7,400
				18,937	*20,000*	*17,872*	..
			Total—a. B. 5.—Voted ..	18,503	23,000	17,374	38,600
			Total—a. B. Presidency Jails ..	1,54,313	1,61,100	1,56,115	1,58,800
			Charged on revenues.	*42,240*	*43,600*	*46,880*	*22,900*
			Voted ..	1,12,073	1,17,500	1,09,235	1,35,900
			a. C. Central Jails.				
a. C. 1. Pay of Officers.			Charged on revenues	*70,685*	*72,500*	*68,962*	*50,000*
	5	*4*	*Superintendents 2 (950), 1 (850), 1 (610—920) ; Special pay 3 (150).*				
			Allowances to Surgeons (I.M.S.) for Medical Charge 3 (100).				
			Voted	37,737	36,000	36,725	42,100
	3	6	Superintendents 2 (690—1,150), 1 (517½—34½—690), 1 (460—57½—920).				
			Temporary—Deputy Superintendents 2 (220—850)—1 for 11 months ; 1 for 6 months.				
			Leave Allowances.				
			Allowances to Surgeons (Non-I.M.S.) 1 (75), 1 (50).				
			Total—a. C. 1. *Charged on revenues.*	*70,685*	*72,500*	*68,962*	*50,000*
			Total—a. C. 1. Voted ..	37,737	36,000	36,725	42,100

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. C. CENTRAL JAILS—*cont.*				
a. C. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	2,70,244	2,74,000	2,73,638	2,76,000
	21	20 [21]	Jailors 8 (200—350); Deputy Jailors 8 (75—150); Probationary Deputy Jailors 4 (60—70).				
	21	21	Sub-Assistant Surgeons 14 (75—175); Compounders 1 (50), 6 (30—40); Special pay 1 (20), 1 (5).				
	637	637	Warders 14 (40—60), 2 (35—55), 8 (30—40), 39 (25—1—30), 15 (24—28), 516 (17—22), 43 (16—21½).				
	39	39	Jail Clerks 2 (60—100), 15 (60—80), 22 (35—60).				
	16	14	Teachers 14 (35—1—50) ..				
			Leave Allowances.				
			TEMPORARY	22,290	20,500	21,973	20,400
	3	2	Annexes—Probationary Deputy Jailors 2 (55).				
	1	1	Compounder 1 (28), Vizagapatam Central Jail.				
	4	4	Commercial Accountants 2 (55—70); Jail Clerks—Annexes 2 (30—55).				
	116	116	Warders—Vizagapatam Central Jail 9 (16); Vellore Central Jail 1 (24), 9 (16); Trichinopoly Annexes 1 (24), 6 (16); Salem Annexes 3 (24), 37 (16), 183 J.M. 50 (16).				
	2	2	Binding Maistris 1 (23—33), Vellore; 1 (19—28), Coimbatore.				
			TOTAL—a. C. 2.—VOTED ..	2,92,534	2,94,500	2,95,611	2,96,400
a. C. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,514*	*500*	*1,654*	*1,000*
			VOTED—				
			TRAVELLING ALLOWANCES (including cost of passages)	6,380	6,000	6,810	6,000
			OTHER COMPENSATORY	3,365	3,400	3,325	3,400
			Compensatory Allowance to Sub-Assistant Surgeons for loss of private practice 14 (20).				
			TOTAL—a. C. 3. *Charged on revenues.*	*1,514*	*500*	*1,654*	*1,000*
			TOTAL—a. C. 3. VOTED ..	9,745	9 400	10,135	9,400

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. C. CENTRAL JAILS—*cont.*				
a. C. 4. CONTINGENCIES.			VOTED—				
			RATES AND TAXES	*12,748*	*12,800*	*12,748*	12,800
			TELEPHONE CHARGES	1,603	1,800	2,230	2,200
			OTHER CONTINGENCIES INCLUDING SERVICE POSTAGE AND TELEGRAMS	6,838	6,600	7,271	7,000
			TRANSPORT OF PRISONERS ..	32,092	30,000	33,372	30,500
			LIVESTOCK AND TOOLS AND PLANT.	8,946	8,800	11,515	8,800
			OTHER CHARGES	43,381	45,300	44,770	45,000
				12,748	*12,800*	*12,748*	..
			TOTAL—a. C. 4.—VOTED ..	92,860	92,500	99,158	1,06,300
				† *972*	† *1,000*	† *1,012*	..
a. C. 5. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—a. C. 5.—VOTED ..	17,600	17,200	12,643	15,900
a. C. 6. DIETARY CHARGES.			TOTAL—a. C. 6.—VOTED ..	3,00,508	2,30,000	2,85,718	3,08,800
a. C. 7. MEDICAL AND SANITARY.			TOTAL—a. C. 7.—VOTED ..	43,310	45,000	46,188	45,000
a. C. 8. CLOTHING AND BEDDING.			TOTAL—a. C. 8.—VOTED ..	58,381	50,000	53,369	55,000
			TOTAL—a. C. CENTRAL JAILS.	9,38,594	8,61,400	9,23,923	9,29,900
			Charged on revenues ..	*85,919*	*86,800*	*84,376*	*51,000*
			VOTED ..	8,52,675	7,74,600	8,39,547	8,78,900

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—*cont.*

Sub-heads of appropriation.	Strength. 1936-1937.	Strength. 1937-1938.	Details.	Figures by detailed account heads. Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. D. DISTRICT AND SPECIAL JAILS.	RS.	RS.	RS.	RS.
a. D. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*2,199*	*2,100*	*1,900*	*1,700*
			Allowance to Surgeons (I.M.S.) for medical charge 1 (100), Additional charge 1 (75) for 6 months.				
			VOTED	32,728	31,700	30,712	31,500
	5	5	Superintendents 2 (220—850), 2 (400—20—500), 1 (350).				
			Leave Allowances.				
			TOTAL—a. D. 1. *Charged on revenues.*	*2,199*	*2,100*	*1,900*	*1,700*
			TOTAL—a. D. 1. VOTED ..	32,728	31,700	30,712	31,500
a. D. 2. PAY OF ESTABLISHMENTS.			VOTED	1,28,072	1,18,600	1,18,725	1,20,800
	13	13	Jailors 4 (200—350); Deputy Jailors 7 (75—150), (2 for Secunderabad District Jail); Matron Superintendent 1 (75—150); Assistant Matron 1 (35—1—40).				
	17	16	Sub-Assistant Surgeons 6 (75—175); Lady Sub-Assistant Surgeon 1 (75—175); Compounders 1 (30—40); 1 (28—40); Nursing orderlies 7 (15—½—20); Special Pay, Sub-Assistant Surgeon 1 (20).				
	148	148	Warders 7 (40—60), 2 (35—55) (1 for Secunderabad District Jail), 5 (30—40) (1 for the Secunderabad District Jail), 11 (25—30), 2 (24—28), 102 (17—22), 19 (16—21½).				
	13	13	Jail Clerks 4 (60—80), 9 (35—60).				
	24	24	Teachers and Instructors 1 (40—65), 4 (35—60), 2 (35—50), 5 (25—1—50), 1 (23—45), 2 (25—1—40); Band Masters 2 (75—85); Weaving Master 1 (35—1½—50); Agricultural Instructors 2 (40—70); Carpenter-Foreman 1 (46); Master-Tailor 1 (35); Mason-Instructors 2 (35—55).				
			Leave Allowances.				
	63	66	Temporary—Sub-Assistant Surgeons 2 (75—175); Dark room Assistant 1 (30—50); Compounder 1 (30—40); Teachers 2 (25—50); 1 (25—40); 1 (23—45); Tamil Teacher 1 (23); Weaving Masters 1 (35—50), 1 (30—45), 1 (28—33); Carpenter-Foremen 3 (45—60); Blacksmith-Foreman 1 (45—60); Tailor-Instructor 1 (30—35); Clerks 2 (35—60); Binding Maistris 1 (25—30), 1 (19—28); Warder establishment 1 (25—30), 6 (17—22), 8 (16—21½), 30 (16).				
			TOTAL—a. D. 2.—VOTED ..	1,28,072	1,18,600	1,18,725	1,20,800
a. D. 3. PETTY CONSTRUCTION AND REPAIRS.				*8,838*			
			TOTAL—a. D. 3.—VOTED ..	9,866	8,700	8,246	9,600

28. a.—JAILS AND CONVICT SETTLEMENTS—Jails—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget, Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			a. D. District and Special Jails—*cont.*				
a. D. 4. Dietary Charges.			Total—a. D. 4.—Voted ..	83,606	63,400	73,434	81,800
a. D. 5. Medical and Sanitary.			Total—a. D. 5.—Voted ..	26,966	23,800	26,227	25,800
a. D. 6. Clothing and Bedding.			Total—a. D. 6.—Voted ..	15,045	10,600	11,356	12,000
a. D. 7. Other Charges.			Voted—				
			Rates and Taxes		*6,600*	*7,488*	7,200
			Travelling Allowances (including cost of passages)	2,893	2,300	3,061	2,600
			Other Compensatory	4,443	4,300	4,153	4,100
			Local Allowances 2 (50), 1 (25), 1 (15), 1 (10) ..				
			Compensatory allowance to Sub-Assistant Surgeons for loss of private practice 9 (20) ; Personal Compensatory Allowance 1 (12).				
			Transport of Prisoners ..	10,610	7,400	9,028	8,000
			Tools and Plant	4,039	9,600	17,413	4,000
			Other Contingencies including Service Postage and Telegrams	22,803	26,000	23,731	21,600
				..	*6,600*	*7,488*	..
			Total—a. D. 7.—Voted ..	44,788	49,600	57,386	47,500
			Total—a. D.—District and Special Jails ..	3,52,108	3,15,100	3,35,474	3,30,700
			Charged on revenues ..	*11,037*	*8,700*	*9,388*	*1,700*
			Voted ..	3,41,071	† 3,06,400	3,26,086	3,29,000

28. a.—JAILS AND CONVICT SETTLEMENTS—Jails—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. E. SUB-JAILS.				
a. E. 1. PAY OF ESTABLISHMENTS AND ALLOWANCES.			VOTED	53,728	39,500	43,231	43,000
			PAY OF ESTABLISHMENTS—				
	10	10	Jailers 1 (60—80), 4 (35—60), 4 (20—35), 1 (20—25).				
	146	147	Warders 5 (25—30), 39 (17—22), 99 (12—18), 4 (12—17).				
			Leave Allowances.				
	16	15	Temporary warders—Rule 50-A Sub-Jail M., 15 (16).				
			ALLOWANCES—				
			ALLOWANCES TO OFFICERS FOR EXECUTIVE CHARGE 3 (25) ..	1,509	900	899	900
			ALLOWANCES TO SUB-ASSISTANT SURGEONS FOR VISITING SUB-JAILS AND OTHER ALLOWANCES.	2,631	1,600	1,831	1,800
			Other Compensatory—Local Allowances 3 (1-13-0) ; House-rent Allowances 1 (6½), 1 (6), 1 (2-10-0), 1 (2¼), 11 (2), 1 (2½).				
			TOTAL—a. E. 1.—VOTED ..	57,868	42,000	45,961	45,700
a. E. 2. DIETARY CHARGES.			TOTAL—a. E. 2.—VOTED ..	2,35,685	2,00,000	2,02,781	2,21,100
a. E. 3. MEDICAL AND SANITARY.			TOTAL—a. E. 3.—VOTED ..	27,267	23,500	23,649	25,000
a. E. 4. OTHER CHARGES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	{ ** 302* 2,696	** 200* 1,200	** 139* 2,214 }	1,700
			RATES AND TAXES	*5,521*	*5,300*	*5,795*	5,300
			TRANSPORT OF PRISONERS ..	5,981	3,800	3,866	4,000
			CLOTHING AND BEDDING	7,412	4,800	5,701	5,400
			TOOLS AND PLANT	3,406	1,300	1,675	1,300
			OTHER CHARGES (Contingencies) ..	19,958	17,200	18,043	17,300
				5,823	*5,500*	*5,934*	..
			TOTAL—a. E. 4. VOTED ..	39,453	28,300	31,499	35,000
				5,823	*5,500*	*5,934*	..
			TOTAL—a. E.—SUB-JAILS ..	3,60,273	2,93,800	3,03,890	3,26,800
a. F. CHARGES FOR POLICE CUSTODY.			a. F. CHARGES FOR POLICE CUSTODY—VOTED ..	20,089	18,200	17,585	19,100

* Rates and T[illegible]

28. a.—JAILS AND CONVICT SETTLEMENTS—Jails—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. G. Certified Schools.	RS.	RS.	RS.	RS.
a. G. 1. Pay of Officers.			Voted	16,133	18,000	16,687	18,000
	3	3	Superintendents 2 (400—20—500), 1 (300—20—500).				
			Leave allowances.				
			Total—a. G. 1.—Voted ..	16,133	18,000	16,687	18,000
a. G. 2. Pay of Establishments.			Voted	38,805	35,900	37,787	39,600
	32	32	Headmaster 1 (75—250); Teachers 10 (35—60), 4 (25—50), 1 (23—45), 3 (25—40), 1 (19—28); Instructors 8 (35—60), 1 (35—50), 1 (40); Band Master 1 (75—85); Agricultural Instructor 1 (45—75); Personal pay 1 (4); Special pay 1 (12), 1 (5).				
	2	2	Sub-Assistant Surgeons 2 (75—175).				
	8	8	Clerks (35—60).				
	23	23	Assistant Superintendent 1 (75—150); Chief Officer 1 (30—1—40); Petty Officers 1 (25—30), 20 (17—22); Special pay 1 (3).				
			Leave allowances.				
	9	20	Temporary—Assistant Superintendent and Medical Officer 1 (50); Urdu Teacher 1 (25—40); Tailoring Instructors 1 (35), 1 (28); 1 (19—28); Carpentry Instructor 1 (19—28); Teacher 1 (35); Tamil Teachers 3 (23); Petty Officers 9 (16); Warder peon 1 (12).				
			Total—a. G. 2.—Voted ..	38,805	35,900	37,787	39,600
a. G. 3. Dietary Charges.			Total—a. G. 3.—Voted ..	26,477	25,000	38,522	37,800
a. G. 4. Other Charges.			Voted—				
			Clothing and Bedding ..	4,247	3,700	7,092	5,000
			Allowances	2,604	900	3,868	900
			Medical and Sanitary	4,982	5,200	5,781	5,200
			Tools and Plant	958	1,200	1,554	1,000
			Rates and Taxes	*2,329*	*2,300*	*2,314*	2,300
			Other Charges	8,956	10,500	9,217	12,400
				2,329	*2,300*	*2,314*	..
			Total—a. G. 4.—Voted ..	21,747	21,500	27,512	26,800

28. a.—JAILS AND CONVICT SETTLEMENTS—JAILS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
	a. G. CERTIFIED SCHOOLS—*cont.*				
a. G. 5. GRANTS TO PRIVATE CERTIFIED SCHOOLS AND TOWARDS THE ESTABLISHMENT OF DETENTION HOMES.	GRANTS TO PRIVATE SCHOOLS .. GRANTS FOR THE ESTABLISHMENT OF A DETENTION HOME AT MADRAS ..	39,780	33,500	40,617	41,600
	TOTAL—a. G. 5.—VOTED ..	39,780	33,500	40,617	41,600
		2,329	*2,300*	*2,314*	..
	TOTAL—a. G. CERTIFIED SCHOOLS—VOTED ..	1,42,942	1,33,900	1,61,125	1,63,800
	GRAND TOTAL—28. a.—JAILS ..	20,59,379	18,76,200	19,95,143	20,26,300
	Charged on revenues ..	*1,81,204*	*1,78,200*	*1,90,333*	*1,11,100*
	VOTED ..	18,78,175	16,98,000	18,04,810	19,15,200

28. b.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
b. A. QUININE	VOTED—	RS.	RS.	RS.	RS.
	PURCHASE OF RAW MATERIALS ..	3,998	4,200	3,684	4,100
	OTHER CHARGES	11,005	10,800	10,223	10,400
	TOTAL—b. A.—VOTED ..	15,003	15,000	13,907	14,500
b. B. OTHER MANUFACTURES.	VOTED—				
	PURCHASE OF RAW MATERIALS ..	2,36,357	2,29,100	2,42,685	2,53,500
	MANUFACTURING ESTABLISHMENT CHARGES	37,512	45,100	38,638	41,300
	TOTAL—b. B.—VOTED ..	2,73,869	2,74,200	2,81,323	2,94,800
	GRAND TOTAL—28. b.—JAIL MANUFACTURES—VOTED ..	2,88,872	2,89,200	2,95,230	3,09,300

DEMAND XIII—POLICE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,51,58,500
Total of sums Charged on Revenues .. .. *Rs. 10,73,400*

29—POLICE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
29. a. PRESIDENCY POLICE—								
a. A. SUPERINTENDENCE— 1. PAY OF OFFICERS ..	*66,297*	25,164	*68,300*	25,900	*67,891*	26,294	*66,300*	27,500
2. PAY OF ESTABLISHMENTS	..	35,668	..	36,000	..	30,563	..	37,000
3. OTHER CHARGES ..	*10,518*	51,035	*10,300*	25,500	*7,850*	38,281	*8,900*	39,000
a. B. CITY EXECUTIVE FORCE— 1. PAY OF ESTABLISHMENTS	..	8,28,655	..	8,35,400	..	8,26,620	..	8,53,600
2. ALLOWANCES AND HONORARIA ..	..	83,406	..	86,700	..	91,873	..	97,000
3. CONTINGENCIES ..	*34,527*	1,22,639	*32,000*	1,39,000	*33,848*	1,30,711	..	1,73,800
4. CLOTHING ARMS AND EQUIPMENT ..	..	39,550	..	30,500	..	36,218	..	46,000
a. C. HARBOUR POLICE— 1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	87,286	..	93,800	..	84,336	..	87,100
2. CONTINGENCIES ..	*1,058*	9,276	*1,100*	8,500	*1,177*	8,733	..	10,100
a. D. QUARANTINE, CATTLE POUNDS AND HOSPITAL CHARGES— 1. QUARANTINE—STAFF	..	7,335	..	7,100	..	8,645	..	7,700
2. CATTLE POUNDS.	..	4,168	..	4,500	..	3,861	..	4,500
3. HOSPITAL CHARGES	..	13,135	..	13,600	..	13,895	..	13,600
a. E. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	— 4,909	..	— 5,000	..	—4,900 †	..	— 4,900
TOTAL—29. a. ..	*1,12,400*	13,02,408	*1,11,700*	13,11,500	*1,10,766*	12,95,130	*75,200*	13,92,000

† Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final accounts.

29—POLICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
29. b. SUPERINTENDENCE—								
b. A. INSPECTOR-GENERAL OF POLICE—								
1. PAY OF OFFICERS.	*52,884*	5,172	*54,600*	5,400	*47,477*	6,156	*50,900*	5,500
2. PAY OF ESTABLISHMENTS ..	..	81,423	..	83,100	..	80,058	..	81,100
3. OTHER CHARGES.	*5,441*	48,122	*3,900*	44,700	*8,565*	32,305	*2,600*	23,900
b. B. DEPUTY INSPECTORS-GENERAL OF POLICE—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	*98,798*	9,391	*99,200*	9,400	*97,648*	8,623	*1,00,200*	9,200
2. OTHER CHARGES.	*14,365*	11,003	*10,000*	10,100	*11,578*	9,839	*12,800*	8,300
TOTAL—29. b. ..	*1,71,488*	1,55,111	*1,67,700*	1,52,700	*1,65,268*	1,36,981	*1,66,500*	1,28,000
29. c. DISTRICT EXECUTIVE FORCE—								
c. A. DISTRICT POLICE—								
I. ORDINARY AREAS.								
1. PAY OF OFFICERS.	*4,63,429*	2,69,103	*3,97,800*	2,70,000	*3,58,199*	2,59,220	*3,89,800*	2,66,200
2. PAY OF OFFICE ESTABLISHMENTS.	..	4,15,269	..	3,82,000	..	3,89,009	..	3,95,700
3. PAY OF POLICE FORCE ..	..	78,98,430	..	74,71,000	..	74,18,125	..	73,47,400
4. ALLOWANCES AND HONORARIA ..	*92,108*	21,61,133	*72,000*	19,65,900	*73,888*	20,93,759	*89,400*	20,68,100
5. CONTINGENCIES ..	*20,641*	9,72,950	*21,300*	8,88,200	*21,352*	9,84,720	..	9,96,400
6. PETTY CONSTRUCTION AND REPAIRS ..	*83,432*	2,90,350	*85,200*	2,80,400	*79,990*	2,82,732	..	3,54,300
7. CLOTHING, ARMS AND EQUIPMENT.	..	4,13,876	..	4,45,100	..	4,86,062	..	4,73,400
TOTAL—29. c. A. I. ..	*6,59,610*	1,24,21,111	*5,76,300*	1,17,02,600	*5,33,429*	1,19,13,627	*4,79,200*	1,19,01,500

29—POLICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
29. c. DISTRICT EXECUTIVE FORCE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
c. A. DISTRICT POLICE—*cont.*								
II. PARTIALLY EXCLUDED AREAS.								
1. PAY OF OFFICERS.	..	..	..	..	..	..	*7,200*	..
2. PAY OF POLICE FORCE ..	..	..	..	..	..	..	..	99,300
3. ALLOWANCES AND HONORARIA ..	..	..	..	..	..	..	*700*	35,700
4. CONTINGENCIES ..	..	..	..	..	..	..	..	7,700
5. PETTY CONSTRUCTION AND REPAIRS ..	..	..	..	..	..	..	..	7,400
6. CLOTHING, ARMS AND EQUIPMENT.	..	..	..	..	..	..	..	4,000
TOTAL—29. c. A. II ..	..	..	..	..	..	..	*7,900*	1,54,100
c. B. OTHER MISCELLANEOUS POLICE ESTABLISHMENTS—								
1. PLAGUE ESTABLISHMENT CHARGES.	..	6,242	..	4,000	..	5,648	..	5,000
2. HOSPITAL CHARGES.	..	35,531	..	24,100	..	26,893	..	26,100
3. VIZAGAPATAM HARBOUR POLICE ..	..	12,781	..	12,200	..	12,861	..	12,700
TOTAL—29. c. B ..	..	54,554	..	40,300	..	45,402	..	43,800
c. C. CHARGES PAYABLE OR RECOVERABLE FROM GOVERNMENT, ETC.	..	—23,219	..	—22,900	..	—19,927	..	—23,200
TOTAL—29. c. ..	*6,59,610*	1,24,52,446	*5,76,300*	1,17,20,000	*5,33,429*	1,19,39,102	*4,87,100*	1,20,76,200
29. d. POLICE TRAINING SCHOOLS—								
A. PAY OF OFFICERS ..	*13,722*	14,322	*13,900*	11,600	*14,195*	10,721	*17,400*	11,200
B. PAY OF ESTABLISHMENTS ..	..	93,096	..	84,000	..	87,703	..	87,000
C. OTHER CHARGES ..	*2,953*	34,376	*3,700*	33,000	*697*	33,070	*1,000*	36,900
TOTAL—29. d. ..	*16,675*	1,41,794	*17,600*	1,28,600	*14,892*	1,31,494	*18,400*	1,35,100
29. e. VILLAGE POLICE—POLICE TALAIYARIS ..	..	8,250	..	8,300	..	8,266	..	8,300
29. f. CRIMINAL INVESTIGATION DEPARTMENT—								
A. PAY OF OFFICERS ..	*39,158*	14,068	*38,600*	14,500	*37,572*	18,210	*40,500*	15,000
B. PAY OF ESTABLISHMENTS	..	1,48,950	..	1,57,000	..	1,41,123	..	1,46,000
C. ALLOWANCES AND HONORARIA ..	*2,257*	38,630	*3,100*	37,700	*2,900*	45,769	*2,700*	44,400
D. OTHER CHARGES ..	*1,480*	53,505	*1,500*	56,800	*1,480*	55,890	..	55,100
TOTAL—29. f. ..	*42,895*	2,55,153	*43,200*	2,66,000	*41,952*	2,60,992	*43,200*	2,60,500

29—POLICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
29. g. RAILWAY POLICE—								
A. PAY OF OFFICERS ..	*25,693*	..	*26,500*	..	*28,492*	..	*30,100*	..
B. PAY OF ESTABLISHMENTS	..	5,04,006	..	5,02,400	..	5,00,472	..	5,07,000
C. ALLOWANCES AND HONORARIA ..	*3,592*	1,30,615	*3,400*	1,17,600	*3,164*	1,31,704	*3,600*	1,30,500
D. OTHER CHARGES ..	*3,135*	1,01,743	*3,000*	1,02,600	*2,853*	1,08,135	..	1,06,900
TOTAL—29. g. ..	*32,420*	7,36,364	*32,900*	7,22,600	*34,509*	7,40,311	*33,700*	7,44,400
29. h. SPECIAL POLICE—								
h. A. MALABAR POLICE FORCE—								
1. PAY OF OFFICERS ..	*30,228*	..	*31,700*	..	*33,492*	..	*32,200*	..
2. PAY OF ESTABLISHMENTS	..	2,56,557	..	2,61,100	..	2,54,840	..	2,58,200
3. ALLOWANCES ..	*2,938*	28,994	*2,700*	28,600	*6,142*	26,169	*4,300*	26,500
4. CONTINGENCIES ..	*520*	68,376	*500*	65,700	*768*	65,043	..	53,500
5. HOSPITAL STAFF ..	..	10,715	..	11,000	..	11,210	..	11,500
6. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	*1,661*	2,290	*1,800*	2,500	*1,560*	4,816	*1,200*	2,500
h. B. EAST COAST SPECIAL POLICE—								
1. PAY OF OFFICERS ..	..	..	..	..	*3,576*	..	*3,700*	..
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	15,606	..	19,200
3. ALLOWANCES ..	..	..	..	..	*737*	1,536	*600*	3,800
4. CONTINGENCIES ..	..	..	..	..	..	3,397	..	3,300
5. CLOTHING AND SUPERVISION CHARGES ..	..	..	..	..	..	3,734	..	1,800
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	..	..	..	..	-*4,313*†	—24,273†	—*4,300*	—28,100
TOTAL—29. h. ..	*35,347*	3,66,932	*36,700*	3,68,900	*41,962*	3,62,078	*37,700*	3,52,200

† Represents adjustment anticipated in th

29—POLICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
29. j. TRANSFERS TO THE GENERAL POLICE FUND—								
A. PRESIDENCY POLICE.	..	..	..	..	..	..	..	2,000
B. MUFASSAL ..	..	..	..	..	..	..	..	41,000
TOTAL—29. j. ..	..	..	..	..	..	..	..	43,000
29. k. MISCELLANEOUS—								
A. CONTRIBUTION TO THE BAND OF THE POLICE TRAINING SCHOOL, VELLORE..	..	1,200	..	1,200	..	1,200	..	1,200
29. l. CHARGES IN ENGLAND—								
I.—SECRETARY OF STATE FOR INDIA—								
OTHER CHARGES (OUTFIT ALLOWANCE) ..	*400*	..	*400*	..	*400*	..	*400*	..
II.—HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY..	*1,42,228*	2,817	*1,76,000*	..	*1,53,307*	..	*92,600*	..
B. STERLING OVERSEAS PAY	*1,20,567*	..	*1,22,600*	..	*97,280*	..	*1,18,000*	..
C. STORES FOR INDIA..	..	13,310	..	14,200	..	21,200	..	17,600
D. OTHER CHARGES (EXPENSES CONNECTED WITH RECRUITMENT, ETC.) ..	*1,022*	..	*600*	..	*560*	..	*600*	..
TOTAL—29. l. ..	*2,64,217*	16,127	*2,99,600*	14,200	*2,51,547*	21,200	*2,11,600*	17,600
29. m. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	*— 1,366*	— 14	..	..	*— 1,126*	..	..	..
B. STORES	..	— 70	..	..	..	— 88	..	..
TOTAL—29. m. ..	*— 1,366*	— 84	..	..	*— 1,126*	— 88	..	..
TOTAL—DEMAND XIII—POLICE (ALSO MAJOR HEAD 29) ..	*13,33,686*	1,54,35,701	*12,85,700*	1,46,94,000	*11,93,199*	1,4 ,96,666	*10,73,400*	1,51,58,500
	1,67,69,387		1,59,79,700		1,60,89,865		1,62,31,900	

29. a.—POLICE—Presidency Police.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. A. Superintendence.	RS.	RS.	RS.	RS.
a. A. 1. Pay of Officers.			Charged on revenues ..	*66,297*	*68,300*	*67,891*	*66,300*
	1	*1*	*Commissioner of Police, D.I.G. (2,150); Special pay (100).*				
	3	*3*	*Deputy Commissioners of Police (I.P.) 1 (1,100), 1 (925), 1 (950); Special pay 3 (100).*				
			Voted	25,164	25,900	26,294	27,500
	4	4	Assistant Commissioners of Police (220—600); Special pay 4 (50).				
			Leave Allowances.				
			Total—a. A. 1. *Charged on revenues.*	*66,297*	*68,300*	*67,891*	*66,300*
			Total—a. A. 1. Voted ..	25,164	25,900	26,294	27,500
a. A. 2. Pay of Establishments.			Voted	35,668	36,000	30,563	37,000
	37	37	Manager 1 (200—10—250); Cash-keeper 1 (100—5—150); Clerks 4 (85—125), 7 (65—85), 20 (40—65); Shroff 1 (40—65); Typists 3 (40—65); Special pay—Type-writing 1 (10).				
	4	4	Attender 1 (23—35); Peons 1 (15—20), 2 (12—17); Personal pay 2 (5).				
			Leave Allowances.				
	1	1	Temporary—Store Accountant 1 (70—100).				
			Total—a. A. 2.—Voted ..	35,668	36,000	30,563	37,000
a. A. 3. Other Charges.			Charged on revenues—				
			Allowances	*7,977*	*7,800*	*5,546*	*8,900*
			Travelling Allowances (including cost of passages); Conveyance Allowances 1 (150), 3 (100); Fees to Commissioner as member of the Cinema Board.				
			Voted—				
			Allowances and Honoraria ..	4,226	4,000	4,703	4,500
			Conveyance allowances 4 (75).				
			Presidency Allowance 1 (15) ..				
			Rates and Taxes	*2,541*	*2,500*	*2,304*	*2,500*
			Carried over .. *Charged on revenues.*	*10,518*	*10,300*	*7,850*	*8,900*
			Carried over .. Voted ..	4,226	4,000	4,703	7,000

29. a.—POLICE—PRESIDENCY POLICE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. SUPERINTENDENCE—*cont.*				
			Brought forward .. { *Charged on revenues.*	*10,518*	*10,300*	*7,850*	*8,900*
			Brought forward .. { VOTED ..	4,226	4,000	4,703	7,000
a. A. 3. OTHER CHARGES—*cont.*			VOTED—*cont.*				
			PAY OF MENIALS	1,554	1,600	1,546	1,600
			ELECTRIC CURRENT	2,788	2,300	2,486	2,300
			RENTS	14,047	9,700	9,155	9,100
			TELEPHONE CHARGES	6,203	6,200	6,071	6,200
			SERVICE POSTAGE AND TELEGRAMS.	5,677	6,000	4,993	6,000
			OTHER CONTINGENCIES	16,540	5,700	9,327	6,800
			TOTAL—a. A. 3. { *Charged on revenues.*	*10,518*	*10,300*	*7,850*	*8,900*
			TOTAL—a. A. 3. { VOTED ..	51,035	35,500	38,281	39,000
			TOTAL—a. A. SUPERINTENDENCE ..	1,88,682	1,76,000	1,70,879	1,78,700
			Charged on revenues ..	*76,815*	*78,600*	*75,741*	*75,200*
			VOTED ..	1,11,867	97,400	95,138	1,03,500
			a. B. CITY EXECUTIVE FORCE.				
a. B. 1. PAY OF ESTABLISHMENTS.			VOTED	8,28,655	8,35,400	8,26,620	8,53,600
	85	85	Inspectors 2 (275), 7 (225), 9 (175); Sub-Inspectors 5 (150), 7 (135), 9 (125), 1 (123), 2 (120), 3 (110), 11 (100), 18 (75), 1 (70), 5 (60), 5 (55); Personal pay—Inspectors 1 (125), 2 (100), 5 (35), 5 (30); Sub-Inspectors 1 (23), 9 (20), 1 (17), 3 (15), 20 (10), 1 (7), 2 (5); Special pay 7 (25), 28 (10); City Special pay 14 (15), 41 (10) ..				
	39	41	Sergeants-Major 1 (275), 3 (220); Sergeants 7 (200), 15 (175), 15 (150); Special pay 9 (10) ..				
	2	2	Jamadars 1 (55), 1 (50)				
	234	234	Head Constables 45 (42), 79 (38), 95 (35), 15 (26); Special pay 21 (5), 22 (3); City Special pay 15 (5½); Lance Naik Allowances 40 (3); Good Conduct Allowances 10 (5); Special pay for Lorry Drivers 2 (5)				
	1,625	1,655	Constables 48 (30), 98 (29), 205 (28), 186 (27), 162 (26), 160 (25), 219 (24), 124 (23), 12 (22), 235 (16½), 181 (16), 25 (12); Special pay 46 (3), 201 (2); City Special pay 416 (4); Special pay for Lorry Drivers 5 (5); Traffic Special pay 7 (2); Crime Special pay 4 (3); Naik allowance 31 (3); Lance Naik allowance 24 (1½).				
	23	23	Duffadar 1 (34); Lance Duffadar 1 (30); 2 (26); Sowars 1 (31), 1 (29), 2 (28), 4 (27), 3 (26), 3 (25), 5 (24); Special pay, Duffadar and Lance Duffadars 4 (5½); Riding Special pay 4 (2).				
	1	1	Photographer (85—125)				
	..	14	Fire Brigade Crew—Head Constable 1 (26); Naik 1 (16); Constables 12 (16); City Special pay 1 (5½), 13 (4).				
	7	8	Temporary Staff for Intelligence Section—Sub-Inspectors 2 (60), 2 (55); Personal pay 1 (5); City Special pay 4 (10); Special pay 4 (10); Head Constables 4 (26); City Special pay 4 (5½); Special pay 4 (5)				
			Carried over ..	8,28,655	8,35,400	8,26,620	8,53,600

29. a.—POLICE—PRESIDENCY POLICE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. B. CITY EXECUTIVE FORCE —*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	8,28,655	8,35,400	8,26,620	8,53,600
a. B. 1. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
	..	59	Temporary Staff for Traffic Section —Sergeant Major 1 (220); Sub-Inspectors 3 (55); Head Constable 1 (26); Constables 54 (16); Special pay—City 1 (10), 1 (5½), 54 (4); Traffic 1 (10), 1 (3), 46 (2) ..				
	21	21	Temporary staff for Government House, Madras, for 6 months—Head Constables 2 (26); Constables 19 (12); City Special pay 2 (5½), 19 (4)				
			TOTAL—a. B. 1.—VOTED ..	8,28,655	8,35,400	8,26,620	8,53,600
a. B. 2. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	4,287	6,700	7,346	6,700
			OTHER COMPENSATORY	73,417	75,000	77,999	83,800
			Conveyance Allowances—Inspectors 17 (25); Sergeant-Major 1 (25); Sub-Inspectors 27 (25), 4 (25), 35 (4); Presidency Allowances 16 (1½), 443 (1½), 1 (1½) for 11 months, 21 (1½) for 6 months; Uniform Allowances 1,986 (0–14–0), 1 (0–14–0) for 11 months, 21 (0–14–0) for 6 months; Hill Allowance to Government House Inspector 1 (70) for 6 months; House-rent Allowances—59 (6), 610 (4), 19 (4) for 6 months.				
			HONORARIA	5,702	5,000	6,528	6,500
			TOTAL—a. B. 2.—VOTED ..	83,406	86,700	91,873	97,000
a. B. 3. CONTINGENCIES.			VOTED—				
			RATES AND TAXES	*34,527*	*32,000*	*33,848*	33,500
			ELECTRIC CURRENT	3,108	3,000	3,446	3,100
			RENTS	24,959	27,000	23,890	31,800
			TELEPHONE CHARGES	18,049	19,800	17,826	18,500
			PURCHASE, AND UPKEEP OF HORSES	36,574	42,000	39,159	40,000
			CLEANING CHARGES AND OFFICE EXPENSES	2,508	3,000	3,160	3,000
			MOTOR TRANSPORT	19,510	24,600	24,360	18,000
			SPECIAL REWARDS AND REWARDS TO PRIVATE INDIVIDUALS	4,659	4,900	5,234	4,900
			SCAVENGING CHARGES	4,529	5,100	4,963	5,100
			OTHER PETTY CONTINGENCIES ..	8,743	9,600	8,673	15,900
				34,527	*32,000*	*33,848*	..
			TOTAL—a. B. 3.—VOTED ..	1,22,639	1,39,000	1,30,711	1,73,800
a. B. 4. CLOTHING, ARMS AND EQUIPMENT.			TOTAL—a. B. 4.—VOTED ..	39,550	30,500	36,218	46,000
				34,527	*32,000*	*33,848*	..
			TOTAL—a. B. CITY EXECUTIVE FORCE—VOTED ..	10,74,250	10,91,600	10,85,422	11,70,400

29. a.—POLICE—Presidency Police—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. C. Harbour Police.				
a. C. 1. Pay and Allowances of Establishments.			Voted—				
			Pay of Establishments ..	79,386	85,500	77,247	80,000
	3	3	Inspector 1 (275); Personal pay (50); Sub-Inspectors 1 (120), 1 (123).				
	13	13	Sergeants 2 (200), 4 (175), 7 (150)				
	23	23	Head Constables 5 (42), 6 (38), 11 (35), 1 (26); City Special pay 1 (5½).				
	131	131	Constables 6 (30), 13 (29), 16 (28), 20 (27), 18 (26), 5 (25), 10 (24), 8 (23), 35 (16½); City Special pay 35 (4)				
	16	16	Boat Crew Establishment—Drivers 1 (40—1—45), 1 (35—1—40); Serangs 2 (25—35); Tindals 2 (20—25); Lascars 2 (17½—22); Boatmen 8 (17½—22)				
			Allowances	7,900	8,300	7,089	7,100
			Other Compensatory Allowances—Conveyance Allowance 1 (25); Presidency Allowance 36 (1½); Uniform Allowances 154 (0-14-0); House-rent Allowances for Head Constables and Constables 22 (6), 123 (4) ..				
			Total—a. C. 1.—Voted ..	87,286	93,800	84,336	87,100
a. C. 2. Contingencies.			Voted—				
			Rents	3,960	4,000	3,845	4,000
			Rates and Taxes	*1,058*	*1,100*	*1,177*	1,100
			Other Petty Contingencies ..	5,316	4,500	4,888	5,000
			(Clothing and equipment, Rents, etc.)				
				1,058	*1,100*	*1,177*	..
			Total—a. C. 2.—Voted ..	9,276	8,500	8,733	10,100
				1,058	*1,100*	*1,177*	..
			Total—a. C.—Harbour Police—Voted ..	96,562	1,02,300	93,069	97,200

29. a.—POLICE—Presidency Police—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. D. Quarantine, Cattle-pounds and Hospital Charges.	RS.	RS.	RS.	RS.
a. D. 1. Quarantine Staff.			Voted— Pay of establishments ..	6,000	5,700	7,303	6,400
	18	18	Sub-Inspector 1 (55); Head Constables 3 (35); Constables 2 (30), 3 (29), 2 (28), 1 (27), 3 (26), 1 (25), 1 (24), 1 (16½); City Special pay 1 (10), 1 (4) ..				
			Allowances and Contingencies.	1,335	1,400	1,342	1,300
			Other Compensatory Allowances —Uniform Allowances 17 (0–14–0); House-rent Allowances to Head Constables and Constables 3 (6), 14 (4); Presidency Allowance 1 (1½); Rent 1 (30)				
			Total—a. D. 1.—Voted ..	7,335	7,100	8,645	7,700
a. D. 2. Cattle-pounds.			Voted	4,168	4,500	3,861	4,500
			Feeding and Other Charges.				
			Total—a. D. 2.—Voted ..	4,168	4,500	3,861	4,500
a. D. 3. Hospital Charges.			Voted—				
			Pay of Officers	8,400	8,400	8,400	8,400
	1	1	Surgeon (500—100—700) ..				
			Pay of Establishments ..	2,417	2,400	2,833	2,400
	3	3	Sub-Assistant Surgeon 1 (75—175); Compounder 1 (30—40); Clerk 1 (40—65) ..				
	1	1	Peon (15—20)				
			Allowances	1,426	1,400	1,481	1,400
			Conveyance Allowances 1 (75), 1 (25); House Allowance 1 (15).				
			Personal Compensatory allowance 1 (5)				
			Contingencies	892	1,400	1,181	1,400
			Total—a. D. 3.—Voted ..	13,135	13,600	13,895	13,600
			Total—a. D.—Quarantine, Cattle-pounds and Hospital Charges—Voted ..	24,638	25,200	26,401	25,800
a. E. Charges Recoverable from Government, Departments, etc.			Voted— Charges recoverable from the Central Government	— 4,909	— 5,000	— 4,900*	— 4,900
			Total—a. E. Charges Recoverable, etc.—Voted ..	— 4,909	— 5,000	— 4,900*	— 4,900
Grand Total—29. a.—Presidency Police ..				14,14,808	14,23,200	14,05,896	14,67,200
			Charged on revenues ..	*1,12,400*	*1,11,700*	*1,10,766*	*75,200*
			Voted ..	13,02,408	13,11,500	12,95,130	13,92,000

* Represents the Revised Estimate for 1936–1937 against which ... Final accounts.

29. b.—POLICE—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. A. INSPECTOR-GENERAL OF POLICE.				
b. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES ..	*52,884*	*54,600*	*47,477*	*50,900*
	2	*2*	*Inspector-General 1 (2,500—125—3,000); Assistant Inspector-General (D.S.P.)—1 (1,050); Special pay 1 (200).*				
			VOTED				
	1	1	Deputy Superintendent (460) ..	5,172	5,400	6,156	5,500
			Total—b. A. 1. { *Charged on revenues.*	*52,884*	*54,600*	*47,477*	*50,900*
			Total—b. A. 1. { VOTED ..	5,172	5,400	6,156	5,500
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	81,423	83,100	80,058	81,100
	1	1	Charge Sergeant Storekeeper 1 (210); Special pay 1 (25)				
	8	8	Superintendents 2 (200—250), 6 (125—175)				
	50	50	Clerks 20 (65—125), 7 (55—100), 21 (40—80); Typists 1 (40—80), 1 (37—70); Special pay—Shorthand 1 (15), Typewriting 1 (10)				
	4	4	Muchis and Attenders 1 (23—35), 1 (20—25); Peons 2 (15—20) ..				
	19	19	Office Guards and Messengers—Head Constables 2 (32); Constables 6 (27), 4 (25), 6 (23), 1 (20-8-0)				
			Leave Allowances				
			Temporary Establishments ..				
			TOTAL—b. A. 2.—VOTED ..	81,423	83,100	80,058	81,100
b. A. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			ALLOWANCES	*4,112*	*2,600*	*7,237*	*2,600*
			VOTED—				
			ALLOWANCES	2,024	1,700	2,039	2,100
			Travelling Allowances; Other Compensatory Allowances—Uniform Allowances 19 (As. 14). Presidency Allowance 1 (1-8-0).				
			PAY OF MENIALS	1,780	1,800	1,645	1,800
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,991	1,900	1,909	1,900
			SERVICE POSTAGE AND TELEGRAMS.	4,616	4,200	5,493	4,800
			OTHER CONTINGENCIES ..	{ * *1,329* 35,965	* *1,300* 33,200	* *1,328* 18,674 }	9,600
			Carried over .. { *Charged on revenues.*	*5,441*	*3,900*	*8,565*	*2,600*
			Carried over .. { VOTED ..	46,376	42,800	29,760	20,200

* Rates and taxes.

29. b.—POLICE—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			b. A. INSPECTOR-GENERAL OF POLICE—*cont.*	RS.	RS.	RS.	RS.
			Brought forward { *Charged on revenues.*	*5,441*	*3,900*	*8,565*	*2,600*
			Brought forward { VOTED ..	46,376	42,800	29,760	20,200
b. A. 3. OTHER CHARGES—*cont.*			VOTED—				
			CUSTOMS DUTY	1,746	1,900	2,545	3,700
			TOTAL—b. A. 3. { *Charged on revenues.*	*5,441*	*3,900*	*8,565*	*2,600*
			TOTAL—b. A. 3. { VOTED ..	48,122	44,700	32,305	23,900
			TOTAL—b. A.—INSPECTOR-GENERAL OF POLICE ..	1,93,042	1,91,700	1,74,561	1,64,000
			Charged on revenues ..	*58,325*	*58,500*	*56,042*	*53,500*
			VOTED ..	1,34,717	1,33,200	1,18,519	1,10,500
			b. B. DEPUTY INSPECTORS-GENERAL OF POLICE.				
b. B. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES	*98,798*	*99,200*	*97,648*	*1,00,200*
	4	*4*	*Deputy Inspectors-General 2 (2,150), 1 (2,050), 1 (2,000)*				
			VOTED	9,391	9,400	8,623	9,200
	8	8	Head Clerks 4 (80—120); Clerks 4 (35—60); Special pay 4 (25).				
	4	4	Peons (12—18)				
			Leave Allowances				
			TOTAL—b. B. 1. { *Charged on revenues.*	*98,798*	*99,200*	*97,648*	*1,00,200*
			TOTAL—b. B. 1. { VOTED ..	9,391	9,400	8,623	9,200
b. B. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			ALLOWANCES	*14,365*	*10,000*	*11,578*	*12,800*
			VOTED—				
			ALLOWANCES .. .. .. Travelling allowances.	1,115	1,200	1,077	1,200
			SERVICE POSTAGE AND TELEGRAMS.	3,339	2,800	3,249	3,300
			OTHER CONTINGENCIES ..	6,549	6,100	5,513	3,800
			TOTAL—b. B. 2. { *Charged on revenues.*	*14,365*	*10,000*	*11,578*	*12,800*
			TOTAL—b. B. 2. { VOTED ..	11,003	10,100	9,839	8,300
			TOTAL—b. B. DEPUTY INSPECTORS-GENERAL OF POLICE ..	1,33,557	1,28,700	1,27,688	1,30,500
			Charged on revenues ..	*1,13,163*	*1,09,200*	*1,09,226*	*1,13,000*
			VOTED ..	20,394	19,500	18,462	17,500
GRAND TOTAL—29. b.—SUPERINTENDENCE ..				3,26,599	3,20,400	3,02,249	2,94,500
			Charged on revenues ..	*1,71,488*	*1,67,700*	*1,65,268*	*1,66,500*
			VOTED ..	1,55,111	1,52,700	1,36,981	1,28,000

29. c.—POLICE—DISTRICT EXECUTIVE FORCE.

Sub-heads of appropriation.	Strength. 1936-1937.	Strength. 1937-1938.	Details.	Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			c. A. DISTRICT POLICE—I. ORDINARY AREAS.	RS.	RS.	RS.	RS.
c. A. I. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*4,63,429*	*3,97,800*	*3,58,199*	*3,89,800*
	24	24	*District Superintendents, I.P.S. (650—1,450); Special pay 1 (50); Rupee Overseas pay 1 (300).*				
	31	30	*Assistant District Superintendents, I.P.S. (350—700); Special pay 1 (50); Rupee Overseas pay 3 (100) .. .. ..*				
			VOTED	2,69,103	2,70,000	2,59,220	2,66,200
	34	34	Deputy Superintendents, M.P.S. 26 (250—800), 8 (220—600) ..				
	3	3	Temporary—District Superintendent of Police 1 (975); Deputy Superintendents 1 (460), 1 (440).				
			TOTAL—c. A. I. 1. *Charged on revenues.*	*4,63,429*	*3,97,800*	*3,58,199*	*3,89,800*
			TOTAL—c. A. I. 1. VOTED ..	2,69,103	2,70,000	2,59,220	2,66,200
c. A. I. 2. PAY OF OFFICE ESTABLISHMENTS.			VOTED	4,15,269	3,82,000	3,89,009	3,95,700
	496	504	Managers 24 (125—7½—200); Personal pay 1 (10); Accountants 33 (80—120), 4 (70—100); Clerks 32 (60—80), 17 (55—70), 334 (35—60), 13 (30—55); Typists 40 (35—60); 5 (30—55), 2 (20—35); Special pay—Typewriting 3 (10); Shorthand allowance to Reader clerks 19 (25), 5 (15)				
	27	27	Peons (12—18)				
			Leave Allowances				
	1	8	Temporary Clerks 1 (35—60), 7 (30—55) for 5 months.				
			TOTAL—c. A. I. 2.—VOTED ..	4,15,269	3,82,000	3,89,009	3,95,700
c. A. I. 3. PAY OF POLICE FORCE.			VOTED	78,98,430	74,71,000	74,18,125	73,47,400
			Permanent—				
	209	207	Inspectors 20 (275), 108 (225), 79 (175); Personal pay 1 (30); Special pay 2 (54)				
	15	13	Sergeants-Major 1 (275), 12 (220); Personal pay 2 (15); 2 (5) ..				
	110	110	Sergeants 22 (200), 43 (175), 45 (150); Special pay 13 (10) ..				
	1,233	1,217	Sub-Inspectors 123 (125), 1 (120), 184 (110), 301 (100), 402 (75), 11 (70), 71 (60), 124 (55); Special pay 4 (75), 31 (50), 13 (36)				
	37	37	Havildars-Major (45); Personal pay 1 (3)				
	2,422	2,404	Head Constables 482 (35); 841 (30), 882 (27), 199 (26); Special pay 27 (5), 6 (3), 53 (2); Special pay, motor lorry drivers, 2 (15), 22 (5); Personal pay 2 (10), 2 (7), 12 (2½), 9 (1½).				
			Carried over ..	78,98,430	74,71,000	74,18,125	73,47,400

29. c.—POLICE—District Executive Force—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			c. A. DISTRICT POLICE—I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	78,98,430	74,71,000	74,18,125	73,47,400
c. A. I. 3. PAY OF POLICE FORCE—*cont.*			VOTED—*cont.*				
			Permanent—*cont.*				
	18911	18558	Constables 6,406 (22), 2,397 (20), 3,928 (18), 1,059 (17), 1,579 (21½), 303 (19½), 791 (17½), 969 (16½), 1,126 (16); Special pay 1,207 (3), 400 (2); 252 (1½); Special pay, Motor lorry drivers 2 (5). Lorry cleaners 26 (2); Personal pay 18 (3), 85 (1½); Malabar wireless signalling 3 (5)				
			Temporary—				
	8	12	Inspectors 2 (175); Sergeants 5 (150); Sub-Inspectors 1 (125), 4 (60)				
	43	45	Head Constables 29 (27), 14 (26), 1 (26) for 10 months; 1 (26) for 6 months; Special pay 2 (5) ..				
	201	214	Constables 90 (17), 107 (16), 13 (16) for 6 months; Special pay 8 (3); Motor Launch Staff Serang 1 (19); Driver 1 (19); Lascars 2 (15)				
			TOTAL—c. A. I. 3.—VOTED ..	78,98,430	74,71,000	74,18,125	73,47,400
c. A. I. 4. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES	*74,806*	*59,600*	*62,153*	*66,300*
			GRANTS FOR UNIFORM AND HORSE AND SADDLERY	*1,400*	*3,800*	*2,600*	*7,600*
			COST OF PASSAGES	*15,902*	*8,600*	*9,135*	*15,500*
			VOTED—				
			TRAVELLING ALLOWANCES (including cost of passages)	18,52,941	16,70,100	17,96,037	17,67,300
			OTHER COMPENSATORY ALLOWANCES	2,58,668	2,50,000	2,48,525	2,51,900
			Conveyance Allowances—Deputy Superintendents of Police 2 (75); Inspectors 25 (25); Sergeants-Major 2 (25), 11 (4) and Sergeants 39 (4); Sub-Inspectors 114 (4); Head Constables 8 (4); Local Allowances—Office Establishment 1 (22½), 1 (18), 2 (13½), 7 (9), 4 (1-13-0); Inspectors, Sub-Inspectors and Sergeants 2 (22½), 4 (22½), 14 (13½), 1 (13-2-0), 2 (9), 1 (8-12-0); Havildar Major 1 (2-10-0); Head constables 39 (4½), 10 (2-11-0), 5 (2-10-0), 2 (4½) for 6 months; Constables 266 (2-11-0), 49 (2-10-0), 16 (1-13-0), 27 (2-11-0) for 6 months; Uniform Allowances—Permanent 20,999 (14 As.); Temporary 240 (14 As.); 1 (14 As.) for 10 months; 14 (14 As.) for 6 months; Uniform grant, Sub-Inspectors 76 (50), Head constables 53 (50) ..				
			HONORARIA	49,247	45,500	48,712	48,600
			Rewards to Police Officers and fees to the Examiner of Questioned Documents.				
			PAYMENTS ON ACCOUNT OF MEDICAL TREATMENT OF GOVERNMENT SERVANTS	277	300	485	300
			TOTAL—c. A. I. 4. *Charged on revenues.*	*92,108*	*72,000*	*73,888*	*89,400*
			TOTAL—c. A. I. 4. VOTED ..	21,61,133	19,65,900	20,93,759	20,68,100

29. c.—POLICE—DISTRICT EXECUTIVE FORCE—cont.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. A. DISTRICT POLICE—I. ORDINARY AREAS—cont.	RS.	RS.	RS.	RS.
c. A. I. 5. CONTINGENCIES.			VOTED—				
			RENTS	2,94,831	2,92,600	2,95,500	2,95,700
			RATES AND TAXES	*20,641*	*21,300*	*21,352*	20,100
			TELEPHONE CHARGES	27,053	30,700	32,236	33,200
			BOOKS AND PERIODICALS ..	1,396	1,700	1,899	4,600
			SERVICE POSTAGE AND TELEGRAMS.	2,71,958	2,19,200	2,86,957	2,93,800
			TOUR CHARGES	20,494	19,700	17,607	18,900
			OFFICE EXPENSES	51,045	48,800	52,231	48,000
			CLEANING CHARGES	23,839	21,600	22,223	21,600
			PURCHASE AND REPAIR OF FURNITURE	25,169	18,000	22,316	22,000
			WATER-SUPPLY CHARGES ..	17,697	18,800	15,872	16,300
			SCAVENGING CHARGES	24,645	22,200	23,752	23,800
			ELEPHANT CHARGES	5,232	500	522	..
			POLICE SPORTS	11,402	10,700	14,093	10,700
			TRANSPORT CHARGES (BOATS, BICYCLES AND MOTOR LORRIES).	61,145	49,500	50,704	47,700
			OTHER CHARGES (PHOTOGRAPH CHARGES, PACKING AND CARRIAGE OF CLOTHING, FEEDING CHARGES OF POLICE, KING POLICE MEDAL ALLOWANCES, ETC.)	63,336	71,800	75,039	63,000
			REWARDS	55,662	42,600	52,320	55,000
			OTHER PETTY CONTINGENCIES ..	18,046	19,800	21,449	22,000
				20,641	*21,300*	*21,352*	..
			TOTAL—c. A. I. 5.—VOTED ..	9,72,950	8,88,200	9,84,720	9,96,400
				* *83,432*	* *85,200*	* *79,990*	..
c. A. I. 6. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—c. A. I. 6.—VOTED ..	2,90,350	2,80,400	2,82,732	3,54,300
c. A. I. 7. CLOTHING, ARMS AND EQUIPMENT.			TOTAL—c. A. I. 7.—VOTED ..	4,13,876	4,45,100	4,86,062	4,73,400
			TOTAL—c. A. I.—DISTRICT POLICE—ORDINARY AREAS ..	1,30,80,721	1,22,78,900	1,24,47,056	1,23,80,700
			Charged on revenues ..	*6,59,610*	*5,76,300*	*5,33,429*	*4,79,200*
			VOTED ..	1,24,21,111	1,17,02,600	1,19,13,627	1,19,01,500

29. c.—POLICE—DISTRICT EXECUTIVE FORCE—*cont*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. A. DISTRICT POLICE—II. PARTIALLY EXCLUDED AREAS	RS.	RS.	RS.	RS.
c. A. II. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	..	..	..	7,200
		1	*Assistant District Superintendent, I.P.S. (350—700); Special pay 1 (100)*				
			Rupees Overseas pay 1 (100) ..				
			TOTAL—c. A. II 1.—*Charged on revenues.*	† ..	† ..	† ..	7,200
c. A. II. 2. PAY OF POLICE FORCE.			VOTED—				
			Permanent	..	..	..	99,300
		4	Inspectors 3 (175), 1 (150) ..				
			Special pay 4 (54)				
		20	Sub-Inspectors 1 (125), 7 (110), 1 (104), 1 (75), 5 (70), 2 (60), 3 (55), Special pay 20 (36) ..				
		26	Head Constables 4 (35); 5 (30), 17 (26); Special pay 26 (5) ..				
		198	Constables 55 (21½), 20 (19½), 82 (17½), 26 (16½), 15 (16); Special pay 20 (3), 198 (3)				
			TOTAL—c. A. II. 2.—VOTED ..	† ..	† ..	† ..	99,300
c. A. II. 3. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES ..	..	..	..	700
			TRAVELLING ALLOWANCES ..				
			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	33,100
			OTHER COMPENSATORY ALLOWANCES	..	..	..	2,200
			Uniform Allowances—Permanent 224 (14 As.)				
			HONORARIA	..	..	..	400
			Rewards to Police Officers and fees to the Examiner of Questioned Documents				
			TOTAL—c. A. II. 3. .. { *Charged on revenues.*	† ..	† ..	† ..	700
			TOTAL—c. A. II. 3. .. { VOTED ..	..	..	..	35,700

29. c.—POLICE—DISTRICT EXECUTIVE FORCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. A. DISTRICT POLICE—II. PARTIALLY EXCLUDED AREAS—*cont.*	RS.	RS.	RS.	RS.
c. A. II. 4. CONTINGENCIES.			VOTED—				
			RENTS	..	..	..	1,700
			SERVICE POSTAGE AND TELEGRAMS ..	..	..	..	1,200
			TOUR CHARGES	..	..	..	800
			OFFICE EXPENSES	..	..	..	600
			CLEANING CHARGES	..	..	..	400
			PURCHASE AND REPAIR OF FURNITURE	..	..	..	100
			WATER-SUPPLY CHARGES	..	..	..	200
			SCAVENGING CHARGES	..	..	..	200
			ELEPHANT CHARGES	..	..	..	500
			TRANSPORT CHARGES (BOATS, BICYCLES AND MOTOR LORRIES) ..	..	..	..	500
			OTHER CHARGES (PHOTOGRAPH CHARGES, PACKING AND CARRIAGE OF CLOTHING, FEEDING CHARGES OF POLICE, KING'S POLICE MEDAL ALLOWANCES, ETC.)	..	..	..	800
			REWARDS	..	..	..	600
			OTHER PETTY CONTINGENCIES ..	..	..	..	100
			TOTAL—c. A. II. 4.—VOTED ..	.. †	.. †	.. †	7,700
c. A. II. 5. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—c. A. II. 5.—VOTED ..	.. †	.. †	.. †	7,400
c. A. II. 6. CLOTHING, ARMS AND EQUIPMENT.			TOTAL—c. A. II. 6.—VOTED	†	†	†	4,000
			TOTAL—c. A. II. DISTRICT POLICE—PARTIALLY EXCLUDED AREAS ..	†	†	†	1,62,000
			Charged on revenues ..	..	..	..	*7,900*
			VOTED ..	.. †	.. †	.. †	1,54,100
			TOTAL—C. A. DISTRICT POLICE.	1,30,80,721	1,22,78,900	1,24,47,056	1,25,42,700
			Charged on revenues ..	*6,59,610*	*5,76,300*	*5,33,429*	*4,87,100*
			VOTED ..	1,24,21,111	1,17,02,600	1,19,13,627	1,20,55,600

† Included under 29. c. A. I. District Police—Ordinary areas.

29. c.—POLICE—District Executive Force—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. B. Other Miscellaneous Police Establishments.				
c. B. 1. Plague Establishment Charges.			Voted	6,242	4,000	5,648	5,000
			Temporary Head Constables and Constables				
			Total—c. B. 1.—Voted ..	6,242	4,000	5,648	5,000
c. B. 2. Hospital Charges.			Voted—				
			Pay of Establishments ..	18,410	10,800	12,876	12,700
	4	4	Sub-Assistant Surgeons 4 (75—200)				
	4	4	Compounders 4 (30—50) ..				
	4	4	Nursing Orderlies 4 (12—18) ..				
	4	4	Totis 4 (12), Bonus 3 (2) ..				
	4	4	Temporary— Sub-Assistant Surgeons, Sivakasi 1 (165); 2 (65) for 1 month; Nursing Orderly 1 (14)				
			Allowances	2,314	500	707	600
			Contingencies	14,807	12,800	13,310	12,800
			Total—c. B. 2.—Voted ..	35,531	24,100	26,893	26,100
			I. Regular Police Staff.				
c. B. 3. Vizagapatam Harbour Police.			Voted—				
			Pay of Establishments ..	7,434	7,800	7,842	7,800
	26	26	Sub-Inspector 1 (110), Personal pay 1 (15); Head Constables 2 (35), 1 (30), 1 (26); Constables 11 (21½), 2 (19½), 8 (17½) ..				
			Allowances and Contingencies.	2,593	1,700	2,273	2,000
			Conveyance Allowance 1 (4); Uniform Allowances 25 (0–14–0).				
			II. Boat Crew.				
	6	6	Serangs 2 (15); Lascars 4 (12); Upkeep of the jolly boat	973	1,000	986	1,000
			III. Quarantine Staff.				
	8	8	Constables 8 (16); Uniform Allowances 8 (0–14–0)	1,781	1,700	1,760	1,900
			Total—c. B. 3.—Voted ..	12,781	12,200	12,861	12,700
			Total—c. B.—Other Miscellaneous Police Establishments—Voted ..	54,554	40,300	45,402	43,800

29. c.—POLICE—District Executive Force—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. C. Charges payable or recoverable.	RS.	RS.	RS.	RS.
c. C. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Charges payable on account of medical treatment of police ..	611	600	584	600
			Charges recoverable from the Central Government	— 23,830	— 23,500	— 20,511	— 23,800
			Total—c. C. Charges payable or recoverable—Voted	— 23,219	— 22,900	— 19,927	— 23,200
Grand Total—29. c.—District Executive Force ..				1,31,12,056	1,22,96,300	1,24,72,531	1,25,63,300
			Charged on revenues ..	*6,59,610*	*5,76,300*	*5,33,429*	*4,87,100*
			Voted ..	1,24,52,446	1,17,20,000	1,19,39,102	1,20,76,200

29. d.—POLICE—Police Training Schools.

Sub-heads of appropriation. (1)	1936–1937. (2)	1937–1938. (3)	Details. (4)	(5)	(6)	(7)	(8)
d. A. Pay of Officers.			Charged on revenues	*13,722*	*13,900*	*14,195*	*17,400*
	1	*1*	*Principal 1 (1,350), Special pay 1 (100).*				
			Voted	14,322	11,600	10,721	11,200
	2	2	Principals 1 (500), 1 (400) ..				
			Total—d. A. *Charged on revenues.*	*13,722*	*13,900*	*14,195*	*17,400*
			Total—d. A. Voted ..	14,322	11,600	10,721	11,200
d. B. Pay of Establishments.			Voted	93,096	84,000	87,703	87,000
			Permanent—				
	9 [10]	9 [10]	Inspectors 1 (275), 3 (225), 2 (175); Special pay 2 (50); Sub-Inspector 1 (75); Sergeant-Major 1 (275); Sergeant 1 (150)				
	23	23	Head Constables 5 (35), 3 (30), 3 (27), 1 (26); Constables 4 (20), 7 (18)				
	3	3	Instructor in Plan-drawing 1 (100—2½—125); Munshi for Probationers 1 (60—3—75); Riding Instructor 1 (40—2—50).				
	4	4	Clerks 1 (70—100), 1 (35—60); Typist 1 (35—60); Librarian 1 (20—1—35)				
	6	6	Bugler 1 (17—22); Bellows-boy 1 (17—22); Peons 4 (12—18) ..				
			Carried over ..	93,096	84,000	87,703	87,000

29. f.—POLICE—Criminal Investigation Department—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
f. C. Allowances and Honoraria.			Charged on revenues—				
			Travelling Allowances (including cost of passage)	*2,257*	*3,100*	*2,900*	*2,700*
			Voted—				
			Travelling Allowances ..	34,582	34,400	41,255	40,000
			Compensatory Allowances and Honoraria	4,048	3,300	4,514	4,400
			Compensatory Allowances—Uniform Allowances 38 (0–14–0); 2 (0–14–0) for 5 months; 2 (0–14–0) for 3 months; Personal compensatory allowance 4 (6); Conveyance allowance 1 (24); 1 (4); Presidency Allowance 5 (6—8), 1 (2—8), 7 (1–8); 2 (1–8–0) for 5 months; 2 (1–8-0) for 3 months ..				
			Rewards and Fees to the Examiner of Questioned Documents.				
			Total—f. C. { *Charged on revenues.*	*2,257*	*3,100*	*2,900*	*2,700*
			Total—f. C. { Voted	38,630	37,700	45,769	44,400
f. D. Other Charges.			Voted—				
			Electric Current and Telephone Charges	2,428	2,400	2,758	2,400
			Rents	20,339	21,000	20,579	21,100
			Service Postage and Telegrams.	10,761	14,300	12,880	11,500
			Rates and Taxes	*1,480*	*1,500*	*1,480*	1,500
			Other Petty Contingencies ..	3,687	4,300	3,121	3,800
			Special Rewards, Photograph Charges and Other Petty Charges	16,290	14,800	16,552	14,800
				1,480	*1,500*	*1,480*	..
			Total—f. D.—Voted ..	53,505	56,800	55,890	55,100
Grand Total—29. f.—Criminal Investigation Department ..				2,98,048	3,09,200	3,02,944	3,03,700
			Charged on revenues ..	*42,895*	*43,200*	*41,952*	43,200
			Voted ..	2,55,153	2,66,000	2,60,992	2,60,500

29. g.—POLICE—Railway Police.

Sub-heads of appropriation. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
g. A. Pay of Officers.	2	2	Charged on revenues	*25,693*	*26,500*	*28,492*	*30,100*
			Superintendents, Railway Police, 1 (1,350), 1 (1,150)				
			Total—g. A.—*Charged on revenues.*	*25,693*	*26,500*	*28,492*	*30,100*

29. g.—POLICE—RAILWAY POLICE—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
g. B. PAY OF ESTABLISHMENTS.			VOTED—				
			OFFICE ESTABLISHMENTS	5,04,006	5,02,400	5,00,472	5,07,000
			Permanent—				
	34	34	Managers 2 (125—7½—200); Accountants 2 (85—125), 2 (80—120); Clerks 2 (65—85), 1 (60—80), 1 (55—70); Lower Division 10 (40—65), 8 (35—60), 2 (30—55); Typists 2 (40—65), 1 (35—60), 1 (30—55); Special pay—Shorthand 1 (25), 1 (15); Typewriting 1 (10)				
	6	6	Peons 2 (15—20), 3 (12—17), 1 (12—18)				
	2	2	Constables 1 (20), 1 (17) ..				
			Leave Allowances				
			EXECUTIVE ESTABLISHMENTS ..				
	12	11	Inspectors 6 (225), 5 (175); City Special pay 3 (15)				
	10	10	Sergeants (150—200)				
	63	64	Sub-Inspectors 62 (60—125), 2 (55—120); Special pay to Shorthand Sub-Inspectors 2 (50); City Special pay 6 (10).				
	149	150	Head Constables 30 (35), 52 (30), 65 (27), 3 (26); City Special pay 15 (4½), 3 (5½)				
	1,249	1,263	Constables 571 (22), 130 (20), 396 (18), 39 (17), 40 (16½), 87 (16); Special pay (Station-writer allowances) 40 (3); City Special pay 83 (3½), 27 (4) ..				
			TOTAL—g. B.—VOTED ..	5,04,006	5,02,400	5,00,472	5,07,000
g. C. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			ALLOWANCES	*3,592*	*3,400*	*3,164*	*3,600*
			Travelling Allowance; Other Compensatory.				
			VOTED—				
			TRAVELLING ALLOWANCES ..	96,659	89,700	1,00,167	1,00,000
			OTHER COMPENSATORY	31,304	25,900	28,647	28,500
			Presidency Allowance, 1 (6½), 3 (2½), 118 (1½); Local Allowances 1 (36), 1 (22½), 1 (13½), 1 (9), 16 (2-11-0), 2 (4½), 17 (1-13-0); Travelling Staff Allowances 53 (2-10-0), 442 (1-12-0); Uniform Allowances 1,415 (14 As.)				
			HONORARIA (Rewards)	2,652	2,000	2,890	2,000
			TOTAL—g. C. { *Charged on revenues.*	*3,592*	*3,400*	*3,164*	*3,600*
			TOTAL—g. C. { VOTED ..	1,30,615	1,17,600	1,31,704	1,30,500

29. g.—POLICE—RAILWAY POLICE—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
g. D. OTHER CHARGES.			VOTED—				
			RENTS	65,122	67,000	74,850	68,400
			PETTY CONSTRUCTION AND REPAIRS.	7,990	5,500	5,210	5,600
			ELECTRIC CURRENT AND TELEPHONE CHARGES	4,964	4,900	4,975	4,800
			OTHER PETTY CONTINGENCIES ..	* *3,135* 11,030	* *3,000* 10,900	* *2,853* 10,895	14,100
			WATER-SUPPLY, SCAVENGING AND OTHER CHARGES	12,637	14,300	12,205	14,000
				3,135	*3,000*	*2,853*	..
			TOTAL—g. D.—VOTED ..	1,01,743	1,02,600	1,08,135	1,06,900
GRAND TOTAL—29. g.—RAILWAY POLICE.				**7,68,784**	**7,55,500**	**7,74,820**	**7,78,100**
			Charged on revenues ..	*32,420*	*32,900*	*34,509*	*33,700*
			VOTED ..	7,36,364	7,22,600	7,40,311	7,44,400

29. h.—POLICE—SPECIAL POLICE.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			h. A. MALABAR POLICE FORCE.				
h. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES ..	*30,228*	*31,700*	*33,492*	*32,200*
	3	*3*	*Commandant 1 (765 + Indian Army Allowance 150 + Staff Pay 300); Adjutant and Assistant Commandant 1 (505 + Indian Army Allowance 100 + Staff Pay 200); Assistant Commandant 1 (450)* ..				
			TOTAL—h. A. 1.—*Charged on revenues*	*30,228*	*31,700*	*33,492*	*32,200*
			VOTED	2,56,557	2,61,100	2,54,840	2,58,200
h. A. 2. PAY OF ESTABLISHMENTS.	28	28	Subadars 7 (125—150); Jamadars 21 (65—80); Special pay 1 (25), 1 (10)				
	64	64	Havildars-Major 5 (40—45); Havildars 23 (36—40); Naiks 36 (30—35); Special pay 1 (15), 7 (5), 5 (5); Personal pay 4 (2¼); Lance Naiks 60 (3); Signalling pay 20 (5), 40 (2); Company Clerks Special pay 5 (5); Personal pay 5 (5)				
	672	672	Constables (20—25); Special pay 4 (2); Personal Pay 2 (3) ..				
	10	11	Head Clerk 1 (80—120); Clerks 1 (55—70), 5 (35—60); Typist 1 (35—60); Temporary Clerks 2 (30—55); Munshi 1 (35) ..				
			Leave Allowances				
			TOTAL—h. A. 2.—VOTED ..	2,56,557	2,61,100	2,54,840	2,58,200

* Rates and taxes

29. h.—POLICE—Special Police—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			h. A. Malabar Police Force —*cont.*	RS.	RS.	RS.	RS.
h. A. 3. Allowances.			Charged on Revenues—				
			ALLOWANCES (including cost of passages and syce allowance) ..	*2,938*	*2,700*	*6,142*	*4,300*
			Voted—				
			Travelling Allowances ..	17,612	17,000	14,691	15,100
			Other Compensatory	11,382	11,600	11,478	11,400
			Uniform Allowances 28 (3–8–0), 736 (1–5–0); Conveyance Allowance 1 (25)				
			Total—h. A. 3. *Charged on revenues.*	*2,938*	*2,700*	*6,142*	*4,300*
			Total—h. A. 3. Voted ..	28,994	28,600	26,169	26,500
h. A. 4. Contingencies.			Voted—				
			Pay of Menials	4,089	4,100	4,099	4,100
			Rents	672	200	355	..
			Wireless Plant Charges ..	30,777	19,400	15,550	3,000
			Motor Transport	5,474	16,700	18,002	15,900
			Medical Charges	10,007	8,100	8,755	11,800
			Other Charges	6,290	6,600	6,229	6,500
			Other Petty Contingencies ..	† *520* 11,067	† *500* 10,600	† *768* 12,053	12,200
				520	*500*	*768*	..
			Total—h. A. 4.—Voted ..	68,376	65,700	65,043	53,500
h. A. 5. Hospital Staff.			Pay of Officers	3,300	3,500	3,612	3,700
	1	1	Civil Assistant Surgeon (305) ..				
			Pay of Establishments	7,415	7,500	7,598	7,800
	4	4	Sub-Assistant Surgeons (75—175; 200) ..				
	2	2	Compounders (30—40—50) ..				
	1	1	Midwife (30—55)				
	9	9	Nursing orderlies 7 (15—½—20); Totis 2 (12); Bonus to totis 2 (2).				
			Total—h. A. 5.—Voted ..	10,715	11,000	11,210	11,500

† Rates and taxes.

29. h.—POLICE—SPECIAL POLICE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			h. A. Malabar Police Force —*cont.*				
h. A. 6. Charges payable to Governments, Departments and others.			Charged on Revenues—				
			Passage contribution	*1,661*	*1,800*	*1,560*	*1,200*
			Voted	2,290	2,500	4,816	2,500
			Cost of training courses in the Army Schools.				
			Total—h. A. 6. *Charged on revenues.*	*1,661*	*1,800*	*1,560*	*1,200*
			Total—h. A. 6. Voted ..	2,290	2,500	4,816	2,500
			Total—h. A. Malabar Police Force ..	4,02,279	4,05,600	4,04,040	3,89,900
			Charged on revenues ..	*35,347*	*36,700*	*41,962*	*37,700*
			Voted ..	3,66,932	3,68,900	3,62,078	3,52,200
			h. B. East Coast Special Police.				
h. B. 1. Pay of Officers.			Charged on revenues ..	..	..	*3,576*	*3,700*
	..	2	*Assistant Superintendent of Police 1 (550), 1 (400); Rupee Overseas Pay 1 (100); Special Pay 2 (100)*				
			Total—h. B. 1.—*Charged on revenues.*	..	..	*3,576*	*3,700*
h. B. 2. Pay of Establishments.			Voted	..	..	15,606	19,200
	..	4	Charge Sergeants 2 (200), Special Pay 2 (10); Jamadars 2 (75) ..				
	..	6	Havildars-Major 6 (45)				
	..	252	Head Constables 6 (34), 6 (30), 14 (26); Constables 226 (20); Special Pay—Naiks 26 (3), Lance Naiks 24 (1½); Motor-Lorry Drivers 2 (5); Lorry Cleaners 2 (2)				
	..	4	Accountant 1 (70), Clerks 1 (55), 1 (30); Peon 1 (12)				
			Total—h. B. 2.—Voted ..	..	..	15,606	19,200

29. h.—POLICE—SPECIAL POLICE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			h. B. EAST COAST SPECIAL POLICE—*cont.*	RS.	RS.	RS.	RS.
h. B. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	..	..	*737*	*600*
			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	960	3,100
			OTHER COMPENSATORY—Uniform Allowances 258 (14 As.) ..	..	..	576	700
			TOTAL—h. B. 3. *Charged on revenues.*	..	..	*737*	*600*
			TOTAL—h. B. 3. VOTED ..	..	..	1,536	3,800
h. B. 4. CONTINGENCIES.			TOTAL—h. B. 4.—VOTED ..	..	..	3,397	3,300
h. B. 5. CLOTHING AND SUPERVISION CHARGES.			TOTAL—h. B. 5.—VOTED ..	..	..	3,734	1,800
h. B. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			TOTAL—h. B. 6. *Charged on revenues.*	..	..	—† *4,313*	— *4,300*
			TOTAL—h. B. 6. VOTED ..	..	..	—† 24,273	— 28,100
			TOTAL—h. B.—EAST COAST SPECIAL POLICE	..	..	..	..
GRAND TOTAL—29. h.—SPECIAL POLICE..				4,02,279	4,05,600	4,04,040	3,89,900
			Charged on revenues ..	*35,347*	*36,700*	*41,962*	*37,700*
			VOTED ..	3,66,932	3,68,900	3,62,078	3,52,200

29. k.—POLICE—MISCELLANEOUS.

Sub-heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
k. A. CONTRIBUTION TO THE BAND OF THE POLICE TRAINING SCHOOL, VELLORE.			Contribution to the Band of the Police Training School, Vellore ..	1,200	1,200	1,200	1,200
			TOTAL—k. A.—VOTED ..	1,200	1,200	1,200	1,200
GRAND TOTAL—29. k.—MISCELLANEOUS—VOTED ..				1,200	1,200	1,200	1,200

† As the expenditure on the East Coast Special Police will be borne by the Central Government, the actual cost furnished by the Accountant-General has been adopted as charges recoverable so as to make the *net* cost to Madras Government *nil*. Necessary adjustment is anticipated in March 1937 Final Accounts.

DEMAND XIV—ELECTRICITY.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED)	RS.	8,52,300
Total of sums Charged on Revenues	*Rs.*	*14,64,500*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
36.—SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY.	*5,500*	—33,346	*300*	—13,000	*323*	77,837 —90,000†	*2,400*	—51,200
XL.—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES	*31,374*	7,16,024	*30,600*	6,53,300	*32,074*	6,97,513	*29,800*	9,03,500
51.—INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES	*8,86,419*	..	*13,13,900*	..	*11,41,200*	..	*14,32,300*	..
TOTAL—DEMAND XIV.—ELECTRICITY ..	*9,23,293*	6,82,678	*13,44,800*	6,40,300	*11,73,597*	7,75,350 † —90,000†	*14,64,500*	8,52,300
	16,05,971		19,85,100		19,48,947 † — 90,000		23,16,800	

† Credit anticipated in the March 1937 Final Accounts on account of adjustment of headquarters supervision charges by debit to the capital head "79" and credit to the head "36."

36—SCIENTIFIC DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
36-a. HYDRO-ELECTRIC SURVEY—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. SURVEY OPERATIONS—								
1. PAY OF OFFICERS.	*4,942*	61,727	..	88,300	..	82,047	*2,400*	78,700
2. PAY OF ESTABLISHMENTS ..	..	30,245	..	32,700	..	44,892	..	45,300
3. ALLOWANCES ..	*235*	6,989	..	10,600	..	14,370	..	12,600
4. OTHER CHARGES.	*323*	12,953	*300*	12,700	*323*	29,045	..	16,600
5. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	— 1,69,138	..	— 1,77,300	..	—1,26,344 90,000†	..	— 2,21,700
B. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	106	..	..
TOTAL—36-a. ..	*5,500*	— 57,224	*300*	— 33,000	*323*	44,116 — 90,000†	*2,400*	— 68,500
36-b. WORKS	..	3,377	..	20,000	..	33,721	..	9,700
36-e. CHARGES IN ENGLAND— HIGH COMMISSIONER FOR INDIA— LEAVE SALARIES AND DEPUTATION PAY..	..	20,601	..	..	..	..	..	7,600
36-f. LOSS OR GAIN BY EXCHANGE	..	— 100	..	..	..	..	..	..
TOTAL—36. SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY (INCLUDED IN DEMAND XIV—ELECTRICITY)	*5,500*	— 33,346	*300*	— 13,000	*323*	77,837 — 90,000†	*2,400*	— 51,200
	— 27,846		— 12,700		78,160 — 90,000†		— 48,800	
Add—								
TOTAL—36. SCIENTIFIC DEPARTMENTS—MUSEUMS, DONATIONS, ETC., INCLUDED IN DEMAND XV—EDUCATION.	*23,499*	72,093	*23,500*	73,000	*23,200*	71,524	*7,000*	82,600
TOTAL MAJOR HEAD—36.	*28,999*	38,747	*23,800*	60,000	*23,523*	1,49,361 — 90,000†	*9,400*	31,400
	67,746		83,800		1,72,884 90,000		40,800	

† Represents adjustment anticipated in the March 1937 Final Accounts by debit to the Capital head "79" and credit to the head "36."

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate. 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC SCHEME.								
XL–I.A. a. WORKS EXPENDITURE CHARGEABLE TO REVENUE.	..	9,486	..	10,000	..	12,719	..	20,000
XL–I. A. b. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	*1,099*	2,21,348	..	2,47,000	*2,542*	2,21,209	..	2,21,500
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	— 38,570	..	—49,600	..	— 74,781	..	— 60,500
TOTAL—XL–I. A. b. ..	*1,099*	1,82,778	..	1,97,400	*2,542*	1,46,428	..	1,61,000
XL–I. A. c. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	*18,311*	51,786	*18,600*	59,800	*18,600*	51,672	*18,600*	55,700
2. PAY OF ESTABLISHMENTS	..	1,00,574	..	1,24,900	..	1,12,181	..	1,11,200
3. ALLOWANCES ..	*3,261*	22,835	*4,400*	23,500	*3,168*	24,623	*4,000*	22,200
4. OTHER CHARGES ..	*3,928*	43,466	*2,800*	39,500	*2,400*†	35,341 + 6,400†	*2,400*	42,600
TOTAL—XL–I. A. c. ..	*25,500*	2,18,661	*25,800*	2,47,700	*24,168*	2,30,217	*25,000*	2,31,700
XL–I. A. d. TOOLS AND PLANT	..	4,112	..	5,600	..	6,550	..	8,000
XL–I. A. e. SUSPENSE—								
1. LONDON STORES ..	..	..	..	..	..	..	..	..
2. OTHER SUSPENSE ACCOUNTS ..	..	3,00,987	..	1,92,600	..	2,40,519	..	2,59,900
TOTAL—XL–I. A. e. ..	..	3,00,987	..	1,92,600	..	2,40,519	..	2,59,900
XL–I. A. f. CHARGES IN ENGLAND— HIGH COMMISSIONER FOR INDIA— STERLING OVERSEAS PAY ..	*4,800*	..	*4,800*	..	*4,800*	..	*4,800*	..
XL–I. A. g. LOSS OR GAIN BY EXCHANGE ..	*— 25*	..	..	..	..	..	..	..
TOTAL—XL–I. A. PYKARA HYDRO-ELECTRIC SCHEME..	*31,374*	7,16,024	*30,600*	6,53,300	*31,510*	6,36,433	*29,800*	6,80,600
	7,47,398		6,83,900		6,67,943		7,10,400	

† Represents adjustment anticipated in the March 1937 Final Accounts.

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES.								
B. METTUR HYDRO-ELECTRIC SCHEME.								
XL—I-B. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	..	..	..	..	35,000
2. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	22,300
3. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	..	..	..	..	..	..	— 800
TOTAL—XL—I-B. a. ..	..	..	..	..	..	..	..	56,500
XL.—I. B. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	..	..	..	..	22,500
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	..	..	36,100
3. ALLOWANCES ..	..	..	..	..	..	..	..	4,000
4. OTHER CHARGES ..	..	..	..	..	..	..	..	9,100
TOTAL—XL—B. b. ..	..	..	..	..	..	..	..	71,700
XL—I. B. c. SUSPENSE ..	..	..	..	..	..	..	..	45,000
TOTAL—XL—I. B.—METTUR HYDRO-ELECTRIC SCHEME ..	..	..	..	..	..	..	..	1,73,200
TOTAL—XL.—I. HYDRO-ELECTRIC SCHEMES ..	*31,374*	7,16,024	*30,600*	6,53,300	*31,510*	6,36,433	*29,800*	8,53,800
	7,47,398		6,83,900		6,67,943		8,83,600	

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES.								
A. DINDIGUL, VIRUDUNAGAR AND PALNI SCHEMES.								
XL.—II. A. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	..	*564*	62,738	..	45,700
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	..	..	..	..	..	—32,260	..	—17,000
TOTAL—XL.—II. A a. ..	..	..	..	..	*564*	30,478	..	28,700
XL.—II. A. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	..	..	7,829	..	5,300
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	16,031	..	11,000
3. ALLOWANCES ..	..	..	..	..	..	1,494	..	1,000
4. OTHER CHARGES ..	..	..	..	..	..	1,175	..	700
TOTAL—XL.—II. A. b. ..	..	..	..	..	..	26,529	..	18,000
XL.—II. A. c. TOOLS AND PLANT	..	..	..	..	..	635	..	600
XL.—II. A. d. SUSPENSE..	..	..	..	..	..	3,438	..	—15,000
TOTAL—XL—II. A.—DINDIGUL, VIRUDUNAGAR AND PALNI SCHEMES ..	..†	..†	..†	..†	‡ *564*	‡ 61,080	..	32,300
	..		..		61,644		32,300	

† Included under XL.—I. A. Pykara Hydro-Electric Scheme.
‡ Includes expenditure relating to the head XL-II-B.

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimates, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES.								
B. THENI, PERIAKULAM AND BODINAYAKANUR SCHEMES.								
XL. II. B. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	..	..	..	..	13,900
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	..	..	..	..	..	..	—9,400
TOTAL—XL—II. B. a. ..	..	..	..	..	..	..	..	4,500
XL. II. B. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	..	..	..	..	3,400
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	..	..	10,000
3. ALLOWANCES ..	..	..	..	..	..	..	..	500
4. OTHER CHARGES ..	..	..	..	..	..	..	..	800
TOTAL—XL—II. B. b. ..	..	..	..	..	..	..	..	14,700
XL. II. B. c. TOOLS AND PLANT ..	..	..	..	..	..	..	..	200
XL. II. B. d. SUSPENSE ..	..	..	..	..	..	..	..	—2,000
TOTAL—XL. II. B. THENI, PERIAKULAM AND BODINAYAKANUR SCHEMES	.. †	.. †	.. †	.. †	.. ‡	.. ‡	..	17,400
TOTAL—XL. II. THERMO-ELECTRIC SCHEMES ..	..	..	..	..	564	61,080	..	49,700
	..		..		61,644		49,700	
GRAND TOTAL—MAJOR HEAD XL—WORKING EXPENSES (INCLUDED IN DEMAND XIV ELECTRICITY) ..	*31,374*	7,16,024	*30,600*	6,53,300	*32,074*	6,97,513	*29,800*	9,03,500
	7,47,398		6,83,900		7,29,587		9,33,300	

† Included under XL.—I. A. Pykara Hydro-Electric Scheme. ‡ Included in the figures shown under the head XL—II. A.

36—a.—SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. A. SURVEY OPERATIONS.	RS.	RS.	RS.	RS.
a. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES				
			Executive Engineer (Civil) (625–1,375).	*4,942*	..	..	*2,400*
			VOTED—PERMANENT	61,727	88,300	82,047	78,700
	5	3	Personal Assistant to the Chief Engineer 1 (725—1,375); Executive Engineer (Electrical and Mechanical) 1 (500—850); Assistant Executive Engineer 1 (375—975)				
			VOTED—TEMPORARY				
	..	4	Chief Engineer 1 (3,750); Executive Engineer (Civil and Hydraulic) 1 (500—850); Assistant Engineer, Lammasingi 1 (200—500); Assistant Engineer, Papanasam 1 (200—500)				
			TOTAL—a. A. 1. *Charged on revenues.*	*4,942*	..	..	*2,400*
			TOTAL—a. A. 1. VOTED ..	61,727	88,300	82,047	78,700
a. A. 2. PAY OF ESTABLISHMENTS.			VOTED—PERMANENT	30,245	32,700	44,892	45,300
	12	10	Junior Engineers 2 (100—200); Supervisor 1 (70—200); Draughtsmen 1 (120—150); 1 (90—120); 3 (50—90); Tracers 2 (33—50).				
	14	14	Superintendent 1 (125—175); Clerks, Upper division 3 (55—100); 2 (55—70); Lower division 2 (37—70); 2 (30—55); Stenotypists 1 (40—65); 1 (37—70); Typists 1 (40—65); 1 (37—70); Special pay 2 (25) and 1 (10)				
	25	25	Attender 1 (19—30); Daffadar 1 (20—25); Peons 13 (15—20); 10 (12—17)				
			Leave Allowances				
			VOTED—TEMPORARY				
	8	29	Junior Engineers 3 (100—200); Head Draughtsman and Draughtsman 1 (150—210); 2 (90—120); Tracers 2 (33—50); General Instrument Repairers 1 (50—70); Manager 1 (175—220); Head Clerk 1 (70—100); Clerks, Upper division 4 (55—100); Lower division 6 (37—70); 2 (30—55); Typists 2 (37—70); Attenders 2 (19—30); Peons 2 (12—17)				
			LAMMASINGI (up to sanctioned period)—				
	..	5	Supervisor 1 (70—200); Draughtsman 1 (50—90); Clerks, Lower division 1 (30—55); Peons 2 (12—17)				
			PAPANASAM (up to sanctioned period)—				
	..	9	Supervisors 3 (70—200); Draughtsman 1 (90—120); Tracer 1 (28—45); Peons 4 (12—17) ..				
			TOTAL—a. A. 2.—VOTED ..	30,245	32,700	44,892	45,300
a. A. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	*235* 4,509	7,000	10,128	8,200
			FIXED TRAVELLING ALLOWANCES.	..	..	477	..
			OTHER COMPENSATORY	2,480	3,600	3,765	4,400
			TOTAL—a. A 3.—VOTED ..	*235* 6,989	10,600	14,370	12,600

36—a.—SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
a. A. 4. OTHER CHARGES.			VOTED— CONTINGENCIES (including Customs Duty)	* 323 12,642	* 300 11,700	* 323 28,269	15,600
			SURVEY APPARATUS AND MATERIALS.	311	1,000	776	1,000
			TOTAL—a. A. 4.—VOTED ..	*323* 12,953	*300* 12,700	*323* 29,045	.. 16,600
a. A. 5. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED— AMOUNT DEBITABLE TO XL. RECEIPTS FROM ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—OPERATION ..		— 50,000		— 50,000
			AMOUNT RECOVERABLE FROM CAPITAL WORKS		—1,10,200		—1,45,100
			AMOUNT RECOVERABLE FROM 47. MISCELLANEOUS DEPARTMENTS—ELECTRICAL INSPECTOR.		..		— 8,800
			AMOUNT RECOVERABLE FROM 50. CIVIL WORKS—ESTABLISHMENTS—ELECTRICAL ENGINEER.	—1,69,138	..	— 1,31,813	— 5,300
			AMOUNT DEBITABLE TO MUNICIPAL SCHEMES		— 27,500		— 21,900
			AMOUNT REALIZED BY SALE OF SPECIFICATIONS		— 1,000		..
			AMOUNT TRANSFERRED FROM XL. RECEIPTS FROM ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—OPERATION ESTABLISHMENTS AND GENERAL CHARGES ON ACCOUNT OF HYDROMETRIC WORK		11,400	5,469	9,400
			TOTAL—a. A. 5. VOTED ..	— 1,69,138	— 1,77,300	— 1,26,344 — 90,000†	—2,21,700
			TOTAL—a. A. SURVEY OPERATIONS	— 51,724	— 32,700	44,333	— 66,100
			Charged on revenues	*5,500*	*300*	*323*	*2,400*
			VOTED ..	— 57,224	— 33,000	44,010	— 68,500
			a. B. METTUR TOWNSHIP ADMINISTRATION.				
a. B. 1. METTUR TOWNSHIP ADMINISTRATION.			VOTED— Street Lighting	..	..	106	8,000
			Deduct—Transfer to 50. Civil Works—Establishments	..	..	..	— 8,000
			TOTAL—a. B. METTUR TOWNSHIP ADMINSTRATION—VOTED	..	..	106	..
			GRAND TOTAL—36 a.—HYDRO-ELECTRIC SURVEY—	—51,724	— 32,700	44,439 — 90,000†	—66,100
			Charged on revenues ..	*5,500*	*300*	*323*	*2,400*
			VOTED ..	— 57,224	— 33,000	44,116 — 90,000†	—68,500

36—b.—SCIENTIFIC DEPARTMENTS— WORKS.

b. WORKS ..			VOTED— HYDRO-ELECTRIC SURVEY WORKS.	3,377	20,000	33,721	9,700
GRAND TOTAL—36—b.—WORKS—VOTED.				3,377	20,000	33,721	9,700

* Rates and taxes.

† Adjustment anticipated in the March 1937 final accounts towards headquarters supervision charges by debit to the Capital head "79" and credit to the head "36."

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

I. A.—Hydro-Electric Schemes—Pykara Hydro-Electric Scheme.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			I. A. b. Maintenance Proper.	RS.	RS.	RS.	RS.
I. A. b. 1. Maintenance and other Charges.			(i) Contribution to the British Electrical and Allied Industries Research Association ..	..	..	700	617	900
			(ii) Maintenance and miscellaneous expenses including work-charged establishment—				
			Cost of English stores ..	..	..	..	2,400
			Other expenditure ..	..	2,46,300	* 2,542 / 2,20,592	2,18,200
				1,099	..	2,542	..
			Total—I. A. b. 1.—Voted ..	2,21,348	2,47,000	2,21,209	2,21,500
I. A. b. 2. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Charges payable to Headquarters ..	..	50,000	— 74,781 (for all items below)	50,000
			Amount debitable to "79. Capital Outlay on Hydro-Electric Schemes"	..	— 4,800		— 24,900
			Recoveries from Municipalities ..	..	— 40,200		— 14,800
			Recoveries from Headquarters on account of Hydro-Metric survey.	..	— 11,400		— 9,400
			Recoveries from Headquarters on account of inspections ..	..	— 2,200		— 2,200
			Recoveries from Coimbatore Government Distribution Scheme (Capital Account)	..	— 44,000		— 60,000
			Recoveries from 50. Civil Works ..	..	— 1,200		— 1,200
			Charges payable to Postal Department	..	2,000		2,000
			Charges payable to 47. d. on account of testing work in Pykara area	..	2,200		..
			Total—I. A. b-2.—Voted ..	—38,570	—49,600	—74,781	—60,500
				1,099	..	2,542	..
			Total—XL. I. A. b. Maintenance Proper—Voted ..	1,82,778	1,97,400	1,46,428	1,61,000

* Rates and Taxes.

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

I. A. Hydro-Electric Schemes—Pykara Hydro-Electric Scheme—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. A. c. Establishments.				
I. A. c. 1. Pay of Officers.			Charged on revenues	*18,311*	*18,600*	*18,600*	*18,600*
	1	*1*	*Engineer in charge (723—1,375), Special pay (125), Personal pay Rs. 50* ..				
			Voted	*51,786*	59,800	51,672	55,700
	13	19	Divisional Engineers 3 (500—850); Operating Engineer 1 (200—500); Assistant Engineers 14 (200—500); Chief Accountant 1 (200—500)				
	3	13	Temporary—Engineer-in-charge 1 (1,000—100/2—1,200); Divisional Engineers 3 (500—850); Assistant Engineers 8 (200—500); Special pay 1 (50); Chief Accountant 1 (200—500) ..				
			Total—I. A. c. 1. *Charged on revenues.*	*18,311*	*18,600*	*18,600*	*18,600*
			Total—I. A. c. 1. Voted ..	51,786	59,800	51,672	55,700
I. A. c. 2. Pay of Establishments.			Voted	1,00,574	1,24,900	1,12,181	1,11,200
			Permanent—				
	122	199	Junior Engineers 19 (100—200); Special pay 3 (30); Supervisors (Civil) 3 (70—200); Supervisors I Grade 7 (100—200); Special pay 1 (36); Supervisors II Grade 34 (70—110); Draughtsman III Grade 1 (50—90); Tracer 1 (28—45); Divisional Accountant 1 (80—225); Chief Storekeeper 1 (100—150); Assistant Storekeeper 1 (50—70); Storekeepers II Grade 3 (50—70); Storekeepers III Grade 2 (30—55), Accountant, I Grade 1 (100—150); Accountants II Grade 2 (70—100); Head Clerk 1 (70—100); Clerks, Upper division 8 (55—70); Lower division 33 (30—55); Transport Overseer 1 (30—55); Steno-typist 1 (30—55); Special pay 1 (25); Typists 4 (30—55); Bill Collectors 4 (23—45), Attender 1 (19—30); Peons 70 (12—17)				
	3	3	Sub-Assistant Surgeon 1 (65—170); Sanitary Inspector 1 (55—110); Compounder 1 (28—40)				
			Temporary—				
	103	33	For full year—Junior Engineers 5 (100—200); Draughtsman, III Grade 1 (50—90); Tracer 1 (28—45); Clerks, Upper division 3 (55—70); Storekeepers 1 (50—70), 2 (30—55); Clerks, Lower division 8 (30—55); Typist 1 (30—55); Bill Collectors 7 (23—45); Attender 1 (19—30); Peons 3 (12—17).				
			Total—I. A. c. 2.—Voted ..	1,00,574	1,24,900	1,12,181	1,11,200

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

I. A. HYDRO-ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. A. c. ESTABLISHMENTS—*cont.*				
I. A. c. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*3,261*	*4,400*	*3,168*	*4,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	22,835	18,000	24,623	16,400
			OTHER COMPENSATORY ..		5,500		5,800
			TOTAL—I. A. c. 3. *Charged on revenues.*	*3,261*	*4,400*	*3,168*	*4,000*
			TOTAL—I. A. c. 3. VOTED ..	22,835	23,500	24,623	22,200
I. A. c. 4. OTHER CHARGES.			CHARGED ON REVENUES—				
			Pensionary Charges	*3,048*	*1,500*	† *2,400*	*2,400*
			VOTED—				
			Pensionary Charges	16,077	13,800	† 6,400	12,300
			Contingencies	* *880* 27,389	* *1,300* 25,700	35,341	30,300
			TOTAL—I. A. c. 4. *Charged on revenues.*	*3,928*	*2,800*	*2,400*	*2,400*
			TOTAL—I. A. c. 4. VOTED ..	43,466	39,500	41,741	42,600
			TOTAL—XL.—I. A. c. ESTABLISHMENTS ..	2,44,161	2,73,500	2,54,385	2,56,700
			Charged on revenues ..	*25,500*	*25,800*	*24,168*	*25,000*
			VOTED ..	2,18,661	2,47,700	2,30,217	2,31,700
			I. A. e. SUSPENSE.				
I. A. e. 1. LONDON STORES.			VOTED—				
			Charges in England .. .. Indian Charges	..	..	..	2,400
			Deduct—Credits by transfers to works or stock	..	..	..	— 2,400
			TOTAL—I. A. e. 1.—VOTED ..	..	..	..	..
I. A. e. 2. OTHER SUSPENSE ACCOUNTS.			VOTED—				
			Suspense ..	*3,00,987*	3,08,600	2,40,519	4,46,900
			Deduct—Recoveries		— 1,16,000		— 1,87,000
			TOTAL—I. A. e. 2.—VOTED ..	3,00,987	1,92,600	2,40,519	2,59,900
			TOTAL—I. A. e. SUSPENSE—VOTED ..	3,00,987	1,92,600	2,40,519	2,59,900

* Rates and taxes.

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

I. B.—Hydro-Electric Schemes—Mettur Hydro-Electric Scheme.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			I. B. a. Maintenance Proper.				
I. B. a. 1. Maintenance and other Charges.			Voted—				
			Maintenance and miscellaneous expenses including work-charged establishment ..	..	..	..	35,000
			Total—I. B. a. 1.—Voted ..	..	..	..	35,000
I. B. a. 2. Mettur Township administration.			Voted—				
			Add—Proportionate charges on account of Mettur Township ..	..	..	..	22,300
			Total—I. B a. 2—Voted ..	..	..	..	22,300
I. B. a. 3. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Deduct—Recoveries from Municipalities	..	..	..	— 800
			Total—I. B. a. 3.—Voted ..	..	..	..	— 800
			Total—XL. I. B. a. Maintenance Proper—Voted ..	..	..	..	56,500
			I. B. b. Establishments.				
I. B. b. 1. Pay of Officers.			Voted	..	..	..	22,500
		12	Temporary—Engineer-in-charge 1 (1,000—100/2—1,200); Divisional Engineers 3 (500—850); Assistant Engineers 7 (200—500); Chief Accountant 1 (200—500) ..				
			Total—I. B. b. 1.—Voted ..	..	..	..	22,500

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

I. B.—HYDRO-ELECTRIC SCHEMES—METTUR HYDRO-ELECTRIC SCHEME—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
I. B. b. 2. PAY OF ESTABLISHMENTS.			VOTED	..	..	..	36,100
		134	For five months—Junior Engineers 13 (100—200); Supervisors Civil, 2 (70—200); Supervisors, I Grade 5 (100—200), II Grade 7 (70—110); Draughtsman III Grade 1 (50—90); Tracer 1 (28—45); Divisional Accountant 1 (80—225); Chief Storekeeper 1 (100—150); Storekeepers 1 (70—100), 1 (50—70); Accountants, I Grade 1 (100—150), II Grade 3 (70—100); Head clerk 1 (70—100); Transport Overseer 1 (55—70); Clerks, Upper division 8 (55—70); Lower division 26 (30—55); Steno-typist 1 (30—55); Special pay 1 (25); Typists 5 (30—55); Bill Collectors 2 (23—45); Attenders 2 (19—30); Peons 51 (12—17).				
			TOTAL—I. B. b. 2.—VOTED ..	..	..	..	36,100
I. B. b. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	4,000
			TOTAL—I. B. b. 3.—VOTED ..	..	..	..	4,000
I. B. b. 4. OTHER CHARGES.			VOTED—				
			Pensionary Charges	..	..	..	5,400
			Contingencies	..	..	..	3,700
			TOTAL—I. B. b. 4.—VOTED ..	..	..	..	9,100
			TOTAL—XL. I. B. b. ESTABLISHMENTS—VOTED ..	..	..	..	71,700
			I. B. c. SUSPENSE.				
I. B. c. SUSPENSE.			VOTED—				
			Suspense	..	..	..	50,000
			Deduct—Recoveries	..	..	..	—5,000
			TOTAL—XL. I. B. c. SUSPENSE—VOTED ..	..	..	..	45,000

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES.

II. A.—Thermo-Electric Schemes—Dindigul, Virudunagar and Palni Schemes.

Sub-heads of appropriation.	Strength. 1936-1937.	Strength. 1937-1938.	Details.	Figures by detailed account heads. Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			II. A. a. Maintenance Proper.	RS.	RS.	RS.	RS.
II. A. a. 1. Maintenance and other charges.			Maintenance and miscellaneous expenses including work-charged establishment	..	..	†564 62,738	45,700
			Total—II. A. a. 1.—Voted.	..	..	564† 62,738	45,700
II. A. a. 2. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Recoveries from Municipalities ..	..	..	—32,260	— 17,000
			Total—II. A. a. 2.—Voted.	..	..	— 32,260	— 17,000
			Total—XL. II. A. a. Maintenance Proper—Voted.	..	..	564 30,478	28,700
			II. A. b. Establishments.				
II. A. b. 1. Pay of Officers.			Voted	..	..	..	5,300
			Temporary—Assistant Engineer 1 (200—500); Special pay 1 (50).				
			Total—II. A. b. 1.—Voted.	..	..	7,829	5,300
II. A. b. 2. Pay of Establishments.			Voted	..	..	..	11,000
			Temporary—				
	21	21	For full year—Junior Engineers 3 (100—200); Divisional Accountant 1 (80—225); Accountant, III Grade, 1 (55—70); Storekeepers 3 (30—55); Clerks, Lower division, 5 (30—55); Peons 8 (12—17).				
			Total—II. A. b. 2.—Voted.	..	..	16,031	11,000
II. A. b. 3. Allowances.			Voted—				
			Travelling Allowances ..	..	..	..	1,000
			Total—II. A. b. 3.—Voted.	..	..	1,494	1,000
II. A. b. 4. Other Charges.			Voted—				
			Pensionary Charges	..	..	..	100
			Contingencies	..	..	..	600
			Total—II. A. b. 4.—Voted.	..	..	1,175	700
			Total—XL. II. A. b.—Establishments—Voted ..	..	..	26,529	18,000

XL. b. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—
II. B. THERMO-ELECTRIC SCHEMES—THENI, PERIYAKULAM AND BODINAYAKKANUR SCHEMES.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			II. B. a. MAINTENANCE PROPER.				
II. B. a. 1. MAINTENANCE AND OTHER CHARGES.			Maintenance and miscellaneous expenses including work-charged establishment	..	..	..	13,900
			TOTAL—II. B. a. 1.—VOTED..	..	..	..	13,900
II. B. a. 2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Recoveries from Municipalities ..	..	..	..	— 9,400
			TOTAL—II. B. a. 2.—VOTED..	..	..	..	— 9,400
			TOTAL—XL. II. B. a. MAINTENANCE PROPER—VOTED..	..	..	..	4,500
			II. B. b. ESTABLISHMENTS.				
II. B. b. 1. PAY OF OFFICERS.			VOTED	..	..	..	3,400
	1	1	Temporary—Assistant Engineer, 1 (200—500)				
			TOTAL—II. B. b. 1.—VOTED..	..	..	..	3,400
II. B. b. 2. PAY OF ESTABLISHMENTS.			VOTED	..	..	..	10,000
	19	19	Temporary—Junior Engineers 3 (100—200); Supervisor, 1 Grade, 1 (100—200); Accountant, II Grade, 1 (70—100); Storekeepers 3 (30—55); Clerks, Lower division, 2 (30—35); Typist 1 (30—55); Peons 8 (12—17) ..				
			TOTAL—II. B. b. 2.—VOTED..	..	..	..	10,000
II. B. b. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	500
			TOTAL—II. B. b. 3.—VOTED ..	..	..	..	500
II. B. b. 4. OTHER CHARGES.			VOTED—				
			Pensionary Charges	..	..	..	400
			Contingencies	..	..	..	400
			TOTAL—II. B. b. 4.—VOTED..	..	..	..	800
			TOTAL—XL. II. B. b.—ESTABLISHMENTS—VOTED ..	..	..	..	14,700

51—INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (ITEMS OF GRANT.) (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
I. HYDRO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
51-I. a. PYKARA HYDRO-ELECTRIC PROJECT ..	..	..	..	..	..	..	*8,75,800*	..
51-I. b. METTUR HYDRO-ELECTRIC PROJECT ..	..	..	..	..	..	..	*4,76,200*	..
TOTAL—51. I. HYDRO-ELECTRIC SCHEMES ..	..	..	..	..	..	..	*13,52,000*	..
II. THERMO-ELECTRIC SCHEMES.								
51-II. a. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.	..	..	..	..	..	..	*7,900*	..
51-II. b. THENI, PERIYAKULAM AND BODINAYAKKANUR ELECTRIC SUPPLY SCHEMES.	..	..	..	..	..	..	*6,800*	..
51-II. c. VIZAGAPATAM THERMAL STATION ..	..	..	..	..	..	..	*35,900*	..
51-II. d. BEZWADA THERMAL STATION ..	..	..	..	..	..	..	*29,700*	..
TOTAL—51. II. THERMO-ELECTRIC SCHEMES ..	..	..	..	..	..	..	*80,300*	..
TOTAL—MAJOR HEAD 51 (INCLUDED IN DEMAND XIV—ELECTRICITY) ..	*8,86,419*	..	*13,13,900*	..	*11,41,200*	..	*14,32,300*	..
	8,86,419		13,13,900		11,41,200		14,32,300	

DEMAND XV—EDUCATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,98,47,000

Total of sums Charged on Revenues .. .. *Rs. 61,26,300*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
36. SCIENTIFIC DEPARTMENTS—DONATIONS, MUSEUMS, ETC. ..	*23,499*	72,093	*23,500*	73,000	*23,200*	71,524	*7,000*	82,600
37. EDUCATION ..	*61,07,990*	1,94,10,904	*61,46,300*	1,94,07,300	*59,48,207*	1,96,85,090	*61,19,300*	1,97,64,400
TOTAL—DEMAND XV ..	*61,31,489*	1,94,82,997	*61,69,800*	1,94,80,300	*59,71,407*	1,97,56,614	*61,26,300*	1,98,47,000
	2,56,14,486		2,56,50,100		2,57,28,021		2,59,73,300	

36—SCIENTIFIC DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
36. c. MUSEUMS—								
A. PAY OF OFFICERS.	*9,477*	3,638	*9,600*	4,600	*9,600*	4,743	*4,700*	5,200
B. PAY OF ESTABLISHMENTS ..	..	40,216	..	41,100	..	40,967	..	41,300
C. OTHER CHARGES ..	*9,676*	23,465	*9,900*	26,300	*9,618*	25,814	*300*	34,100
TOTAL—36. c. ..	*19,153*	67,319	*19,500*	72,000	*19,218*	71,524	*5,000*	80,600
36. d. DONATIONS TO SCIENTIFIC SOCIETIES	..	1,000	..	1,000	..	..	..	1,000
36. e. CHARGES IN ENGLAND.								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*28*	..	..	..	*333*	..	..	1,000
B. STERLING OVERSEAS PAY	*4,344*	..	*4,000*	..	*3,667*	..	*2,000*	..
C. OTHER CHARGES ..	..	* 3,800	..	..	..	..	..	..
TOTAL—36. e. ..	*4,372*	3,800	*4,000*	..	*4,000*	..	*2,000*	1,000
36. f. LOSS OR GAIN BY EXCHANGE ..	*— 26*	— 26	..	..	*— 18*	..	..	..
TOTAL—36.—SCIENTIFIC DEPARTMENTS (INCLUDED IN DEMAND XV—EDUCATION).	*23,499*	72,093	*23,500*	73,000	*23,200*	71,524	*7,000*	82,600
	95,592		96,500		94,724		89,600	

* Includes Rs. 2,823 being expenditure on 'Flora of Madras' under the

37—EDUCATION.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
UNIVERSITY.								
37. a. GRANTS TO UNIVERSITIES—								
A. MADRAS UNIVERSITY	*2,85,500*	30,000	*2,85,500*	30,000	*2,85,500*	30,000	*2,85,500*	30,000
B. ANDHRA UNIVERSITY	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..
C. ANNAMALAI UNIVERSITY	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..
TOTAL—37. a. ..	*5,85,500*	30,000	*5,85,500*	30,000	*5,85,500*	30,000	*5,85,500*	30,000
37. b. GOVERNMENT ARTS COLLEGES—								
b. A. ARTS COLLEGES—MEN—								
1. PAY OF OFFICERS.	*1,32,356*	2,94,995	*1,12,200*	2,99,000	*1,07,247*	3,00,852	*89,000*	2,98,500
2. PAY OF ESTABLISHMENTS ..	..	4,19,636	..	4,28,800	..	4,23,446	..	4,29,600
3. ALLOWANCES AND HONORARIA ..	*2,449*	23,557	*600*	23,500	*299*	28,094	*400*	23,800
4. LABORATORY CHARGES ..	..	82,966	..	82,000	..	83,582	..	85,000
5. BOOKS AND PERIODICALS ..	..	16,710	..	17,000	..	17,424	..	17,000
6. OTHER CONTINGENCIES ..	*21,356*	48,315	*22,900*	46,600	*21,354*	47,677	..	69,200
Carried over ..	*1,56,161*	8,86,179	*1,35,700*	8,96,900	*1,28,900*	9,01,075	*89,400*	9,23,100

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
UNIVERSITY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
37. b. GOVERNMENT ARTS COLLEGES—*cont.*								
Brought forward ..	*1,56,161*	8,86,179	*1,35,700*	8,96,900	*1,28,900*	9,01,075	*89,400*	9,23,100
B. QUEEN MARY'S COLLEGE—								
1. PAY OF OFFICERS.	*27,436*	38,094	*30,600*	36,400	*15,600*	39,466	*11,100*	40,100
2. PAY OF ESTABLISHMENTS ..	..	43,482	..	43,200	..	42,235	..	42,800
3. OTHER CHARGES.	*16,615*	20,342	*16,600*	21,000	*16,615*	20,805	*700*	35,600
TOTAL—37. b. ..	*2,00,212*	9,88,097	*1,82,900*	9,97,500	*1,61,115*	10,03,581	*1,01,200*	10,41,600
37. c. GRANTS TO NON-GOVERNMENT ARTS COLLEGES—								
A. TEACHING ..	..	2,21,354	..	2,09,500	..	2,26,200	..	2,26,200
B. BUILDINGS ..	..	2,67,737	..	3,32,000	..	2,37,970	..	1,04,000
C. EQUIPMENT ..	..	39,517	..	61,000	..	46,839	..	25,400
D. OTHER GRANTS ..	..	9,978	..	11,800	..	7,114	..	11,700
TOTAL—37. c. ..	..	5,38,586	..	6,14,300	..	5,18,123	..	3,67,300
37. d. GOVERNMENT PROFESSIONAL COLLEGES—								
A. LAW COLLEGE—								
1. PAY OF OFFICERS.	..	49,160	..	50,400	..	49,216	..	51,600
2. OTHER CHARGES.	*4,337*	10,172	*4,400*	10,200	*4,336*	10,212	..	14,800
Carried over ..	*4,337*	59,332	*4,400*	60,600	*4,336*	59,428	..	66,400

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
UNIVERSITY—*cont.*								
37. d. GOVERNMENT PROFESSIONAL COLLEGES—*cont.*								
Brought forward ..	*4,337*	59,332	*4,400*	60,600	*4,336*	59,428	..	66,400
d. B. ENGINEERING COLLEGE—								
1. PAY OF OFFICERS.	*31,321*	69,618	*19,600*	71,200	*19,821*	66,435	*16,800*	77,700
2. PAY OF ESTABLISHMENTS ..	..	92,006	..	94,000	..	97,227	..	1,00,000
3. WORKSHOP MAINTENANCE ..	..	67,294	..	81,000	..	87,791	..	50,300
4. OTHER CHARGES..	*60*	15,962	*100*	14,200	*54*	14,655	*100*	17,100
5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	—26,717	..	—26,000	..	—23,323	..	—21,000
d. C. TEACHERS' COLLEGES—								
1. PAY OF OFFICERS.	*16,854*	93,770	*23,900*	91,200	*25,784*	83,315	*40,600*	74,600
2. PAY OF ESTABLISHMENTS ..	..	87,646	..	88,700	..	91,408	..	90,100
3. OTHER CHARGES ..	*1,996*	17,033	*1,800*	16,700	*4,000*	16,774	*1,800*	17,500
d. D. TRAINING COLLEGE FOR WOMEN—								
1. PAY OF OFFICERS.	*11,134*	26,003	*12,600*	25,800	*13,943*	26,645	*8,200*	21,100
2. PAY OF ESTABLISHMENTS ..	..	44,130	..	44,800	..	45,144	..	45,800
3. OTHER CHARGES..	*4,477*	21,954	*3,300*	24,500	*3,243*	22,375	..	23,900
TOTAL—37. d. ..	*70,179*	5,68,031	*65,700*	5,86,700	*71,181*	5,87,874	*67,500*	5,63,500
37. e. GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES ..	..	4,385	..	4,600	..	3,977	..	4,300
TOTAL—UNIVERSITY ..	*8,55,891*	21,29,099	*8,34,100*	22,33,100	*8,17,796*	21,43,555	*7,54,200*	20,06,700
	29,84,990		30,67,200		29,61,351		27,60,900	

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECONDARY.								
37. f. GOVERNMENT SECONDARY SCHOOLS—								
A. European—								
1. SPECIAL STAFF—BOYS' SCHOOLS.	*656*	6,419	*800*	6,300	*656*	6,215	..	6,800
2. SPECIAL STAFF—GIRLS' SCHOOLS.	..	1,074	..	11,900	..	11,111	..	12,000
B. Non-European—								
I. GOVERNMENT SECONDARY SCHOOLS FOR BOYS—								
1. PAY OF ESTABLISHMENTS ..	..	72,048	..	73,600	..	70,016	..	69,000
2. CONTINGENCIES ..	*213*	11,655	*400*	13,800	*17*	10,055	..	11,900
3. OTHER CHARGES ..	..	7,499	..	7,400	..	7,615	..	7,600
II. GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	79,452	..	81,000	..	81,065	..	81,800
2. OTHER CHARGES ..	*60*	9,313	*100*	9,200	..	9,030	..	10,800
TOTAL—37. f. ..	*929*	1,87,460	*1,300*	2,03,200	*673*	1,95,107	..	1,99,900
37-g. A. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—								
A. European—								
1. TEACHING ..	..	2,74,001	..	2,75,700	..	2,75,700	..	2,79,600
2. BOARDING ..	..	2,24,200	..	2,50,400	..	2,50,375	..	2,59,500
3. BUILDINGS ..	..	5,155	..	32,100	..	32,060	..	66,100
4. OTHER GRANTS ..	..	80,814	..	81,000	..	78,977	..	86,100

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECONDARY—*cont.*								
37. g. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—*cont.*								
B. Non-European—								
1. TEACHING ..	..	8,80,000	..	8,98,900	..	8,99,809	..	9,06,500
2. PROVIDENT FUND.	..	37,266	..	46,000	..	43,918	..	42,000
3. BUILDINGS ..	..	1,32,914	..	2,36,200	..	92,348	..	66,000
4. EQUIPMENT ..	..	33,600	..	75,000	..	70,780	..	26,500
5. MISCELLANEOUS GRANTS ..	..	67,475	..	62,700	..	78,628	..	67,500
TOTAL—37. g. ..	..	17,35,425	..	19,58,000	..	18,22,595	..	17,99,800
37. h. GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—								
A. ORDINARY AREAS.								
1. TEACHING ..	..	8,09,621	..	7,68,200	..	7,60,745	..	7,69,200
2. BUILDINGS ..	..	94,540	..	1,23,300	..	1,01,602	..	85,300
3. EQUIPMENT ..	..	11,547	..	14,000	..	10,237	..	6,600
4. OTHER GRANTS ..	..	4,492	..	5,500	..	4,771	..	2,700
B. PARTIALLY EXCLUDED AREAS.								
TEACHING ..	..	27,600	..	19,700	..	19,700	..	19,700
TOTAL—37. h. ..	..	9,47,800	..	9,30,700	..	8,97,055	..	8,83,500
	929	(a) 28,77,363	1,300	30,91,900	673	29,14,757	..	28,83,200
TOTAL—SECONDARY..	(a) 28,78,292		30,93,200		29,15,430		28,83,200	

(a) Includes Rs. 6,678 relating to Government Secondary Schools in P[illegible] of Establishment Rs. 5,398 and other charges Rs. 1,2[illegible]

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
PRIMARY.								
37. j. GOVERNMENT PRIMARY SCHOOLS—								
A. PARTIALLY EXCLUDED AREAS.								
1. PAY OF ESTABLISHMENTS ..	..	1,33,595	..	15,200	..	20,805	..	21,400
2. PETTY CONSTRUCTION AND REPAIRS ..	..	6,109	..	1,200	..	2,152	..	1,300
3. OTHER CHARGES.	..	10,400	..	1,400	..	1,740	..	2,200
B. EXCLUDED AREAS ..	*5,534*	..	*5,500*	..	*5,161*	..	*5,800*	..
TOTAL—37. j. ..	*5,534*	1,50,104	*5,500*	17,800	*5,161*	24,697	*5,800*	24,900
37. k. DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—								
A. European—								
1. TEACHING ..	..	26,078	..	26,200	..	26,760	..	25,400
2. OTHER GRANTS.	..	13,152	..	13,500	...	14,943	..	27,700
B. Non-European.								
I. ORDINARY AREAS.								
(1) BOARDING ..	..	2,50,000	..	2,69,900	..	2,84,574	..	2,89,300
(2) OTHER GRANTS ..	..	29,538	..	23,700	..	25,412	..	33,400
II. PARTIALLY EXCLUDED AREAS ..	..	57,825	..	17,600	..	19,081	..	23,000
TOTAL—37. k. ..	..	3,76,593	..	3,50,900	..	3,70,770	..	3,98,800

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
PRIMARY—*cont.*								
37. 1. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—								
1. A. LOCAL BODIES—								
I. ORDINARY AREAS.								
1. GRANTS UNDER SECTION 37 OF THE ACT VIII OF 1920 ..	*22,47,354*	..	*23,81,800*	..	*21,98,627*	..	*24,53,000*	..
2. GRANTS UNDER PROVISO TO SECTION 37 OF THE ACT VIII OF 1920 ..	*28,38,773*	..	*27,69,900*	..	*27,70,234*	..	*27,70,000*	..
3. TEACHING ..	..	35,21,990	..	35,17,200	..	35,18,080	..	34,65,600
4. MANUAL TRAINING ..	..	7,772	..	8,000	..	7,444	..	8,000
5. BUILDINGS AND EQUIPMENT ..	..	30,986	..	35,000	..	28,997	..	24,600
6. OTHER GRANTS ..	..	10,863	..	8,300	..	5,152	..	6,800
II. PARTIALLY EXCLUDED AREAS—								
TEACHING	..	1,04,759	..	52,600	..	45,874	..	45,900
1. B. DISTRICT EDUCATIONAL COUNCILS—								
1. TEACHING ..	..	55,02,997	..	54,96,000	..	59,55,945	..	61,56,000
2. BUILDINGS ..	..	24,204	..	37,500	..	37,500	..	30,200
3. EQUIPMENT ..	..	10,396	..	15,000	..	15,000	..	4,800
4. OTHER GRANTS ..	..	66,966	..	66,600	..	76,889	..	70,400
1. C. PANCHAYATS—								
1. TEACHING ..	..	2,73,639	..	3,00,100	..	2,92,359	..	3,07,700
2. BUILDINGS ..	..	13,850	..	15,000	..	11,909	..	5,000
TOTAL—37. 1. ..	*50,86,127*	95,68,422	*51,51,700*	95,51,300	*49,68,861*	99,95,149	*52,23,000*	1,01,25,000
TOTAL—PRIMARY ..	*50,91,661*	1,00,95,119	*51,57,200*	99,20,000	*49,74,022*	1,03,90,616	*52,28,800*	1,05,48,700
	1,51,86,780		1,50,77,200		1,53,64,638		1,57,77,500	

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SPECIAL.								
37. m. GOVERNMENT SPECIAL SCHOOLS—								
m. A. TRAINING SCHOOLS—MASTERS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	4,95,687	..	4,77,500	..	4,81,228	..	4,85,100
2. STIPENDS ..	..	3,95,321	..	3,87,900	..	3,86,324	..	3,93,000
3. APPARATUS AND MATERIALS ..	..	11,172	..	11,200	..	10,678	..	12,300
4. OTHER CONTINGENCIES ..	*2,076*	57,924	*2,200*	55,800	*2,055*	57,343	..	60,300
m. B. TRAINING SCHOOLS—MISTRESSES—								
1. PAY OF OFFICERS.	..	43,369	..	47,800	..	43,619	..	43,200
2. PAY OF ESTABLISHMENTS ..	..	5,46,028	..	5,40,000	..	5,43,217	..	5,50,300
3. ALLOWANCES AND HONORARIA ..	..	15,429	..	14,800	..	16,881	..	16,200
4. STIPENDS ..	..	1,28,740	..	1,23,600	..	1,30,686	..	1,34,000
5. CONTINGENCIES.	*3,081*	78,842	*3,100*	77,700	*3,082*	71,326	..	85,900
TOTAL—37. m. ..	*5,157*	17,72,512	*5,300*	17,36,300	*5,137*	17,47,302	..	17,80,300

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SPECIAL—*cont.*								
37. n. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—								
A. European —								
1. RECURRING ..	..	9,550	..	9,600	..	9,040	..	9,400
2. NON-RECURRING ..	..	210	..	..	..	..	..	..
B. Non-European—								
1. TEACHING ..	..	1,85,900	..	1,82,900	..	1,82,052	..	1,89,900
2. STIPENDIARY ..	..	1,91,424	..	2,00,000	..	1,97,184	..	2,02,700
3. BUILDINGS ..	..	16,000	..	34,000	..	21,100	..	12,300
4. OTHER GRANTS ..	..	32,466	..	32,700	..	33,122	..	31,500
TOTAL—37. n. ..	..	4,35,550	..	4,59,200	..	4,42,498	..	4,45,800
TOTAL—SPECIAL ..	*5,157*	(a) 22,38,935	*5,300*	21,95,500	*5,137*	21,89,800	..	22,26,100
	22,44,092		22,00,800		21,94,937		22,26,100	
GENERAL.								
37. o. DIRECTION—								
A. PAY OF OFFICERS ..	*50,180*	21,884	*55,400*	21,500	*46,721*	24,730	*46,800*	16,000
B. PAY OF ESTABLISHMENTS	..	69,143	..	70,200	..	70,215	..	67,500
C. OTHER CHARGES ..	*9,948*	27,944	*10,200*	28,900	*11,089*	30,646	*2,700*	37,200
TOTAL—37. o. ..	*60,128*	1,18,971	*65,600*	1,20,600	*57,810*	1,25,591	*49,500*	1,20,700

(a) Includes Rs. 30,873 relating to "Government Special Schools" in Partially Excluded areas.

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
37. p. INSPECTION—								
A. European ..	*5,467*	14,461	..	18,700	*6,671*	15,229	*22,000*	7,600
B. Non-European—								
p. B. INSPECTION—MEN'S BRANCH—								
I. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	1,60,564	..	1,49,300	..	1,59,835	..	1,62,600
2. PAY OF ESTABLISHMENTS ..	..	9,39,992	..	8,88,000	..	9,12,511	..	9,41,000
3. ALLOWANCES ..	..	1,46,893	..	1,40,500	..	1,60,775	..	1,68,800
4. CONTINGENCIES..	*4,412*	92,099	*4,000*	86,700	*4,047*	99,459	..	1,05,400
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	34,086	..	8,800	..	11,010	..	10,700
2. OTHER CHARGES ..	*31*	11,587	*100*	2,800	*10*	3,950	..	3,800
p. C. INSPECTION— WOMEN'S BRANCH—								
1. PAY OF OFFICERS.	*31,534*	15,688	*32,900*	18,500	*33,273*	16,525	*16,000*	26,000
2. PAY OF ESTABLISHMENTS ..	..	1,77,095	..	1,72,000	..	1,78,385	..	1,81,000
3. ALLOWANCES ..	*4,521*	32,781	*4,700*	31,100	*4,297*	36,166	*3,000*	38,000
4. OTHER CHARGES..	*601*	31,515	*700*	31,700	*813*	33,225	..	34,500
p. D. SUPERINTENDENT OF SANSKRIT SCHOOLS.	..	11,324	..	11,700	..	10,689	..	11,800
TOTAL—37. p. ..	*46,566*	16,68,085	*42,400*	15,59,800	*49,111*	16,37,759	*41,000*	16,91,200

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
37. q. SCHOLARSHIPS—								
A. European	..	11,873	..	13,700	..	11,843	..	14,400
B. Non-European—								
I. ORDINARY AREAS ..	..	1,68,753	..	1,68,000	..	1,68,490	..	1,73,000
II. PARTIALLY EXCLUDED AREAS	..	7,315	..	700	..	1,528	..	3,600
TOTAL—37. q. ..	..	1,87,941	..	1,82,400	..	1,81,861	..	1,91,000
37. r. MISCELLANEOUS—								
A. European	..	6,623	..	13,500	..	14,308	..	13,600
B. Non-European—								
1. ORIENTAL MANUSCRIPTS ..	..	10,515	..	11,500	..	11,175	..	11,300
2. TEXT-BOOK COMMITTEE AND REGISTRATION OF BOOKS ..	..	8,207	..	9,300	..	8,840	..	9,000
3. GRANTS TO LOCAL BODIES FOR PUBLIC LIBRARIES	..	8,686	..	10,000	..	16,970	..	3,500
4. GRANTS TO PANCHAYATS FOR PUBLIC LIBRARIES ..	..	..	..	..	..	..	..	1,500
5. GRANTS FOR BOY SCOUT AND GIRL GUIDE MOVEMENT ..	..	13,500	..	13,500	..	13,500	..	13,500
6. OTHER GRANTS ..	..	10,921	..	10,200	..	7,530 +600†	..	8,200
TOTAL—37. r. ..	..	58,452	..	68,000	..	72,923	..	60,600
TOTAL—GENERAL ..	*1,06,694*	20,33,449	*1,08,000*	19,30,800	*1,06,921*	20,18,134	*90,500*	20,63,500
	21,40,143		20,38,800		21,25,055		21,54,000	

37—EDUCATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

Particulars. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
37. s. CHARGES IN ENGLAND—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HIGH COMMISSIONER FOR INDIA—								
I. European.								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	7,293	..	..	..	..	..	..
B. STERLING OVERSEAS PAY ..	*1,560*	..	..	..	*1,320*	..	*4,800*	..
TOTAL—s. I. ..	*1,560*	7,293	..	..	*1,320*	..	*4,800*	..
II. Non-European.								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*36,215*	9,503	*27,600*	14,800	*33,920*	8,813	*32,600*	12,200
B. STERLING OVERSEAS PAY.	*10,133*	3,204	*12,800*	..	*8,626*	..	*8,400*	..
C. STORES FOR INDIA ..	..	17,134	..	21,200	..	19,107	..	24,000
D. OTHER CHARGES (SCHOLARSHIPS)	..	..	..	..	..	400	..	..
TOTAL—s. II. ..	*46,348*	29,841	*40,400*	36,000	*42,546*	28,320	*41,000*	36,200
TOTAL—37. s. ..	*47,908*	37,134	*40,400*	36,000	*43,866*	28,320	*45,800*	36,200
37. t. LOSS OR GAIN BY EXCHANGE—								
I. European ..	..	..	..	..	*— 4*	..	..	..
II. Non-European.								
A. OTHER THAN ON STORES ..	*— 250*	— 106	..	..	*— 204*	— 45	..	..
B. STORES	..	— 89	..	..	..	— 47	..	..
TOTAL—37. t. ..	*— 250*	— 195	..	..	*— 208*	— 92	..	..
TOTAL—MAJOR HEAD 37 (INCLUDED IN DEMAND XV.—EDUCATION) ..	*61,07,990*	1,94,10,904	*61,46,300*	1,94,07,300	*59,48,207*	1,96,85,090	*61,19,300*	1,97,64,400
	2,55,18,894		2,55,53,600		2,56,33,297		2,58,83,700	

36. c.—SCIENTIFIC DEPARTMENTS—Museums.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
c. A. Pay of Officers.			Charged on revenues	*9,477*	*9,600*	*9,600*	*4,700*
	1	*1*	*Superintendent (500—50—800)* ..				
			Voted	3,638	4,600	4,743	5,200
	1	1	Librarian (250—800)				
			Total—c. A. { *Charged on revenues.*	*9,477*	*9,600*	*9,600*	*4,700*
			Total—c. A. { Voted ..	3,638	4,600	4,743	5,200
c. B. Pay of Establishments.			Voted	40,216	41,100	40,967	41,300
	20	20	Personal Assistant 1 (125—250); Science Assistants 4 (125—250), 1 (100—200); Sub-Librarian 1 (70—175); Head Clerk 1 (65—85); Accountant and Cash-keeper 1 (65—85); Clerks 2 (65—85), 6 (40—65); Taxidermists 1 (55—1—65), 1 (40—1—50); Draftsman Photographer 1 (55—1—65)				
	7	7	Attendants 5 (40—65), 1 (25—½—30); Personal pay 1 (3); Caretaker 1 (40—1—50)				
	47	47	Attenders 1 (23—35), 1 (19—30), 5 (20—25); Printer 1 (20—25); Daffadar 1 (17—22); Peons 32 (15—20), 6 (12—17)				
			Leave Allowances				
	2	2	Temporary—Chemist 1 (100—200); Attender 1 (19—24)				
			Total—c. B.—Voted ..	40,216	41,100	40,967	41,300

36. c.—SCIENTIFIC DEPARTMENTS—MUSEUMS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
c. C. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES AND COST OF PASSAGES	*58*	*300*	..	*300*
			VOTED—				
			RATES AND TAXES	*9,618*	*9,600*	*9,618*	9,600
			TRAVELLING ALLOWANCES ..	639	600	678	600
			OTHER COMPENSATORY— Madras House Allowance 1 (40), 2 (25), 1 (24), 2 (15); Presidency Allowance 1 (6-8-0) for 1 year, 1 (6-8-0) for 10 months, 8 (2-8-0); Overtime fee for caretaker	1,844	2,200	2,014	2,200
			PAY OF MENIALS	1,692	1,600	1,800	1,800
			FURNITURE AND FITTINGS ..	4,205	5,500	5,095	2,000
			APPARATUS AND MATERIALS ..	1,618	2,400	1,821	3,000
			BOOKS AND PERIODICALS ..	6,952	6,700	7,146	6,400
			COST OF SPECIMENS	567	700	1,148	1,000
			OTHER CONTINGENCIES	5,948	6,600	6,112	7,500
			TOTAL—c. C. { *Charged on revenues* ..	*9,676*	*9,900*	*9,618*	*300*
			TOTAL—c. C. { VOTED ..	23,465	26,300	25,814	34,100
GRAND TOTAL—36. c.—MUSEUMS ..				86,472	91,500	90,742	85,600
Charged on revenues ..				*19,153*	*19,500*	*19,218*	*5,000*
VOTED ..				67,319	72,000	71,524	80,600

36. d.—SCIENTIFIC DEPARTMENTS—DONATIONS TO SCIENTIFIC SOCIETIES.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
d. DONATIONS TO SCIENTIFIC SOCIETIES.	VOTED	1,000	1,000	..	1,000
	Fine Arts Society (1,000).				
GRAND TOTAL—36. d.—DONATIONS TO SCIENTIFIC SOCIETIES—VOTED ..		1,000	1,000	..	1,000

37. a.—EDUCATION—UNIVERSITY—GRANTS TO UNIVERSITIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
a. A. MADRAS UNIVERSITY.			CHARGED ON REVENUES—				
			Recurring	*2,85,500*	*2,85,500*	*2,85,500*	*2,85,500*
			Grant under sections 44 (2) (a) and 44 (2) (b) of the Madras University Act, 1923.				
			VOTED— Recurring—Other grants ..	30,000	30,000	30,000	30,000
			TOTAL—a. A. { *Charged on revenues* ..	*2,85,500*	*2,85,500*	*2,85,500*	*2,85,500*
			VOTED ..	30,000	30,000	30,000	30,000
a. B. ANDHRA UNIVERSITY.			CHARGED ON REVENUES—				
			Recurring	*1,50,000*	*1,50,000*	*1,50,000*	*1,50,000*
			Grant under section 37 (3) of the Andhra University Act, 1925.				
			TOTAL—a. B.— *Charged on Revenues* ..	*1,50,000*	*1,50,000*	*1,50,000*	*1,50,000*
a. C. ANNAMALAI UNIVERSITY.			CHARGED ON REVENUES—				
			Recurring	*1,50,000*	*1,50,000*	*1,50,000*	*1,50,000*
			Grant to the Annamalai University under section 43 (1) of the Annamalai University Act, 1929.				
			TOTAL—a. C.—*Charged on Revenues* ..	*1,50,000*	*1,50,000*	*1,50,000*	*1,50,000*
			GRAND TOTAL—37. a.—GRANTS TO UNIVERSITIES ..	6,15,500	6,15,500	6,15,500	6,15,500
			Charged on Revenues ..	*5,85,500*	*5,85,500*	*5,85,500*	*5,85,500*
			VOTED ..	30,000	30,000	30,000	30,000

37. b.—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			b. A. ARTS COLLEGES—MEN.				
b. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*1,32,356*	*1,12,200*	*1,07,247*	*89,000*
	4 [*6*]	*3* [*6*]	*Principals, I.E.S. (400—1,750); Special pay 1 (250), 2 (150)* ..				
	2 [*5*]	*2* [*4*]	*Professors, I.E.S. (400—1,750); Rupee Overseas pay 1 (300)* ..				
			VOTED	2,94,995	2,99,000	3,00,852	2,98,500
	15 [12]	15 [13]	Professors, M.E.S. 15 (250—800); Personal pay 2 (50—50/2—250).				
	26 [25]	27 [24]	Principals and Lecturers, M.E.S. 24 (250—800), 3 (200—700); Special pay 2 (50), 3 (30) ..				
			Leave Allowances				
			TOTAL—b. A. 1. { *Charged on revenues* ..	*1,32,356*	*1,12,200*	*1,07,247*	*89,000*
			VOTED ..	2,94,995	2,99,000	3,00,852	2,98,500

37. b.—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. ARTS COLLEGES—MEN —*cont.*	RS.	RS.	RS.	RS.
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	4,19,636	4,28,800	4,23,446	4,29,600
	95 [96]	95 [96]	Assistant Professors and Assistant Lecturers S.E.S. 2 (250—300), 90 (125—250), 3 (100—200); Special pay 3 (15)				
	123 [126]	122 [126]	Teachers, Pandits and Instructors 24 (75—250), 1 (70—200), 8 (75—150), 1 (70—130), 2 (100—125), 16 (75—95), 3 (65—5/2—80), 3 (60—80), 9 (50—65), 4 (40—50), 2 (35—45), 13 (25—50), 2 (23—2/2—45), 29 (35—60), 5 (30—55); Personal pay 1 (32½), 1 (12), 1 (10), 1 (8), 3 (5), 1 (2); Special pay 4 (25), 1 (15)				
	10	10	Mechanics 1 (65—5—95), 8 (40—2—60), 1 (38—2/2—50) ..				
	36	37	Clerks and Librarians 1 (85—125), 1 (65—85), 11 (40—65), 21 (35—60), 3 (30—55); Special pay of Head Clerks 5 (5) ..				
	109	109	Servants—Sergeant 1 (28—3/2—37); Attenders 9 (23—35), 10 (20—35), 2 (19—30), 11 (20—25), 5 (17—22); Peons 18 (15—20), 45 (12—18), 8 (12—17); Personal pay 2 (4)				
			Leave Allowances				
	38	40	Temporary—Assistant Professor, Lecturers and Teachers 2 (125—250), 2 (100—10/2—200), 1 (75—250), 1 (70—200); Pandits and Instructors 2 (75—95), 1 (45), 1 (35), 1 (23—45); Part-time Religious Instructor 1 (24); Demonstrators 23 (45—10/2—65); Tutor 1 (45—10/2—65); Steno-typist 1 (30—55); Peons 1 (15—20), 2 (12—17)				
			Special pay 1 (25)				
			TOTAL—b. A. 2.—VOTED ..	4,19,636	4,28,800	4,23,446	4,29,600
b. A. 3. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			Allowances— Travelling allowances, cost of passages, other compensatory ..	*2,449*	*600*	*299*	*400*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES AND HONORARIA	23,557	23,500	28,094	23,800
			TOTAL—b. A. 3. *Charged on revenues* ..	*2,449*	*600*	*299*	*400*
			TOTAL—b. A. 3. VOTED ..	23,557	23,500	28,094	23,800
b. A. 4. LABORATORY CHARGES.			TOTAL—b. A. 4.—VOTED ..	82,966	82,000	83,582	85,000
b. A. 5. BOOKS AND PERIODICALS.			TOTAL—b. A. 5.—VOTED ..	16,710	17,000	17,424	17,000

37. b.—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. A. ARTS COLLEGES—MEN —*cont.*				
b. A. 6. OTHER CONTINGENCIES.			VOTED— PETTY CONSTRUCTION AND REPAIRS.	6,543	7,000	7,477	6,500
			PURCHASE AND REPAIR OF FURNITURE AND BICYCLES	7,344	6,500	8,089	7,500
			GAMES	7,416	7,500	7,642	8,000
			OTHER CONTINGENCIES	27,012	25,600	24,469	24,300
			RATES AND TAXES	*21,356*	*22,900*	*21,354*	22,900
				21,356	*22,900*	*21,354*	..
			TOTAL—b. A. 6.—VOTED ..	48,315	46,600	47,677	69,200
			TOTAL—b. A. ARTS COLLEGES —MEN ..	10,42,340	10,32,600	10,29,975	10,12,500
			Charged on revenues ..	*1,56,161*	*1,35,700*	*1,28,900*	*89,400*
			VOTED ..	8,86,179	8,96,900	9,01,075	9,23,100
			b. B. QUEEN MARY'S COLLEGE.				
b. B. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*27,436*	*30,600*	*15,600*	*11,100*
	2	*1*	*Principal, I.E.S. (Women) (400—1,050); Rupee Overseas pay 1 (150); Special pay 1 (100)* ..				
			VOTED	38,094	36,400	39,466	40,100
	6 [7]	7 [8]	Professors and Assistant Professors 7 (200—500)				
			Leave Allowances				
			TOTAL—b. B. 1. *Charged on revenues.*	*27,436*	*30,600*	*15,600*	*11,100*
			TOTAL—b. B. 1. VOTED ..	38,094	36,400	39,466	40,100
b. B. 2. PAY OF ESTABLISHMENTS.			VOTED	43,482	43,200	42,235	42,800
	15 [16]	15 [16]	Assistants 6 (125—250), 3 (100—10/2—200), 2 (75—150), 2 (65—5/2—80), 1 (70—130), 1 (45—3—90—100); Personal pay 2 (5); Special pay 1 (10) ..				
	1	1	Sub-Assistant Surgeon (75—175—200)				
	2	2	House-keeper 1 (65—85); Mechanic 1 (40—2—60)				
	4	4	Clerks and Librarian 1 (65—85), 2 (40—65); Storekeeper 1 (40—65)				
	13	13	Sergeant 1 (45—5/2—70); Attenders 6 (23—35); Peons 3 (15—20), 2 (12—18), 1 (12—17); Personal pay 1 (1)				
			Leave Allowances				
			Carried over ..	43,482	43,200	42,235	42,800

37. b.—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget, Estimates, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. B. QUEEN MARY'S COLLEGE —*cont.*				
			Brought forward ..	43,482	43,200	42,235	42,800
b. B. 2. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
	7	7	Temporary—Demonstrators 3 (45—10/2—65); Assistants 2 (125—250), 1 (100—200), 1 (75—250) ..				
			TOTAL—b. B. 2.—VOTED ..	43,482	43,200	42,235	42,800
b. B. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling allowance (including cost of passages)	..	..	..	*700*
			VOTED—				
			LABORATORY CHARGES	9,807	10,900	10,584	8,900
			ALLOWANCES	1,449	1,400	1,228	1,200
			Travelling allowances; other compensatory—Madras House Allowance, Presidency Allowance, Conveyance Allowance 1 (15).				
			BOOKS AND PERIODICALS ..	1,997	2,000	2,005	2,000
			RATES AND TAXES	*16,615*	*16,600*	*16,615*	16,600
			OTHER CONTINGENCIES	7,089	6,700	6,988	6,900
			TOTAL—b. B. 3. *Charged on revenues.*	*16,615*	*16,600*	*16,615*	*700*
			TOTAL—b. B. 3. VOTED ..	20,342	21,000	20,805	35,600
			TOTAL—b. B. QUEEN MARY'S COLLEGE	1,45,969	1,47,800	1,34,721	1,30,300
			Charged on revenues ..	*44,051*	*47,200*	*32,215*	*11,800*
			VOTED ..	1,01,918	1,00,600	1,02,506	1,18,500
GRAND TOTAL—37. b.—GOVERNMENT ARTS COLLEGES ..				11,88,309	11,80,400	11,64,696	11,42,800
Charged on revenues ..				*2,00,212*	*1,82,900*	*1,61,115*	*1,01,200*
VOTED ..				9,88,097	9,97,500	10,03,581	10,41,600

37. c.—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimates, 1937–1938. (8)
				RS.	RS.	RS.	RS.
c. A. TEACHING.			TOTAL—c. A.—VOTED ..	2,21,354	2,09,500	2,26,200	2,26,200
c. B. BUILDINGS.			TOTAL—c. B.—VOTED ..	2,67,737	3,32,000	2,37,970	1,04,000
c. C. EQUIPMENT.			TOTAL—c. C.—VOTED ..	39,517	61,000	46,839	25,400
c. D. OTHER GRANTS.			TOTAL—c. D.—VOTED ..	9,978	11,800	7,114	11,700
GRAND TOTAL—37. c.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—VOTED				5,38,586	6,14,300	5,18,123	3,67,300

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES.

Sub-heads of appropriation. (1)	1936–1937. (2)	1937–1938. (3)	Details. (4)	(5)	(6)	(7)	(8)
			d. A. LAW COLLEGE.				
d. A. 1. PAY OF OFFICERS.			VOTED	49,160	50,400	49,216	51,600
	2	2	Principal 1 (1,250—50—1,800); Vice-Principal 1 (600—50—1,200).				
	7	7	Professor 1 (300—30/2—360—40/2—600); Personal pay 1 (40); Lecturers 6 (250)				
			TOTAL—d. A. 1.—VOTED ..	49,160	50,400	49,216	51,600
d. A. 2. OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	4,801	4,800	5,000	5,000
	3	3	Clerks (40—65)				
	13	13	Attenders 1 (23—35), 2 (20—25), 1 (17—22); Peons 7 (15—20), 2 (12—17)				
			Leave Allowances				
			ALLOWANCES—				
			Travelling allowances—Presidency allowances 5 (2½)	146	200	150	200
			RATES AND TAXES	*4,337*	*4,400*	*4,336*	4,400
			BOOKS AND PERIODICALS	2,001	2,000	1,964	2,000
			OTHER CONTINGENCIES	3,224	3,200	3,098	3,200
				4,337	*4,400*	*4,336*	..
			TOTAL—d. A. 2.—VOTED ..	10,172	10,200	10,212	14,800
				4,337	*4,400*	*4,336*	..
			TOTAL—d. A. LAW COLLEGE—VOTED ..	59,332	60,600	59,428	66,400

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimates, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			d. B. ENGINEERING COLLEGE.				
d. B. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*31,321*	*19,600*	*19,821*	*16,800*
	2	*1*	*Principal 1—I.E.S. (400—1,750); Special pay 1 (150).*				
			Leave Allowances				
			VOTED	69,618	71,200	66,435	77,700
	10	11	Professors and Instructors 1 (800—100/2—1,000), 3 (600—75/2—900), 4 (250—800), 1 (200—700), 1 (250—500), 1 (200—420); Special pay 3 (30)				
			Leave Allowances				
			TOTAL—d. B. 1. *Charged on revenues.*	*31,321*	*19,600*	*19,821*	*16,800*
			TOTAL—d. B. 1. VOTED ..	69,618	71,200	66,435	77,700
d. B. 2. PAY OF ESTABLISHMENTS.			VOTED	92,006	94,000	97,227	1,00,000
	18	18	Teachers, Instructors and Assistant Instructors, P.W.D., 1 (180), 5 (80—250), 3 (125—250), 1 (200—10—300), 4 (125—130—10—250), 2 (40—60), 1 (28—45), 1 (35—60); Personal pay 1 (34), 1 (18) ..				
	10	10	Accountant 1 (80—120); Head Clerk 1 (60—80); Clerks and Librarian 8 (35—60)				
	23	23	Power-house Superintendent 1 (250—10—350); Shift operators 1 (75—5—100), 2 (70—5/2—90); Mechanics 1 (40—2—60), 3 (40—1—50); Maistris 2 (40—55), 1 (30—2/2—50); Stokers and cleaners 6 (20—1—25); Linesman and Electrician 1 (30—2—40); Pump-house operators 2 (20—1—25); Battery room Attender 1 (30—2—40); Store-keeper 1 (40—2—50); Fitter 1 (40—1—45)				
	16	16	Electric Establishment—Laboratory Assistants 1 (130—10—250), 2 (100—200); Maistri 1 (60—2—80); Battery room Attender 1 (35—1—50); Store-keeper 1 (35—60); Instrument Repairers 2 (60—2—80); Mechanic 1 (40—2—60); Wire-man 1 (35—1—50); Cleaners 2 (20—½—25); Attenders 2 (19—30); Peons 2 (12—18) ..				
	1	1	Sub-Assistant Surgeon (75—200) ..				
	32	32	Sergeant 1 (50—2½—75); Com-pounder 1 (30—40); Ward Atten-dant 1 (12—18); Attenders 2 (20—35), 1 (19—30); Peons 25 (12—18), 1 (12—17) ..				
			Leave Allowances				
	17	18	Temporary—Teachers and Assistant Instructors 8 (80—250), 1 (70—90), 1 (50—2½—100), 1 (55—10/2—75); Demonstrators 2 (45—10/2—65); Maistri 1 (20); Clerks 2 (35—60); Peons 2 (12)..				
			TOTAL—d. B. 2.—VOTED ..	92,006	94,000	97,227	1,00,000

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimates, 1937–1938. (8)
			d. B. ENGINEERING COLLEGE—*cont.*	RS.	RS.	RS.	RS.
d. B. 3. WORKSHOP MAINTENANCE.			VOTED—				
			APPARATUS AND MATERIALS FOR WORKSHOPS	42,353	57,000	64,868	27,300
			POWER-HOUSE CHARGES	10,959	10,000	9,350	9,000
			WORKSHOP CHARGES	13,982	14,000	13,573	14,000
			TOTAL—d. B. 3.—VOTED ..	67,294	81,000	87,791	50,300
d. B. 4. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*60*	*100*	*54*	*100*
			VOTED—				
			ALLOWANCES AND HONORARIA—TRAVELLING ALLOWANCES (1,200); OTHER COMPENSATORY (100); HONORARIA (200) ..	3,393	1,500	1,804	1,500
			SURVEY CAMP, IRRIGATION TOUR AND LOCAL INSPECTION CHARGES.	2,442	2,400	1,974	2,000
			BOOKS AND PERIODICALS ..	1,650	2,000	2,475	2,000
			OTHER CONTINGENCIES	8,477	8,300	8,402	11,600
			TOTAL—d. B. 4. *Charged on revenues.*	*60*	*100*	*54*	*100*
			TOTAL—d. B. 4. VOTED ..	15,962	14,200	14,655	17,100
d. B. 5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED—				
			RECOVERIES ON ACCOUNT OF SUPPLY OF POWER TO OTHER INSTITUTIONS	— 26,717	— 26,000	— 23,323	— 21,000
			TOTAL—d. B. 5.—VOTED ..	— 26,717	— 26,000	— 23,323	— 21,000
			TOTAL—d. B. ENGINEERING COLLEGE ..	2,49,544	2,54,100	2,62,660	2,41,000
			Charged on revenues ..	*31,381*	*19,700*	*19,875*	*16,900*
			VOTED	2,18,163	2,34,400	2,42,785	2,24,100
			d. C. TEACHERS' COLLEGES.				
d. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*16,854*	*23,900*	*25,784*	*40,600*
	1 [2]	*2*	*Principals, I.E.S. (400—1,750); Special pay 2 (150); Rupee overseas pay 1 (300)*				
	1	*1*	*Adviser to Government on Manual Training (500—50—800)* ..				
			VOTED	93,770	91,200	83,315	74,600
	13	12 [14]	Vice-Principal, Lecturers and Headmasters, M.E.S., 10 (250—800); 1 (200—700); Lecturer in Kindergarten 1 (200—30/2—500); Special pay 1 (50), 1 (30)				
			Leave Allowances				
			TOTAL—d. C. 1. *Charged on revenues.*	*16,854*	*23,900*	*25,784*	*40,600*
			TOTAL—d. C. 1. VOTED ..	93,770	91,200	83,315	74,600

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. C. TEACHERS' COLLEGES —*cont.*				
d. C. 2. PAY OF ESTABLISHMENTS.			VOTED	87,646	88,700	91,408	90,100
	68 [71]	68 [70]	Teachers, Pandits, Physical Directors and Instructors 23 (75—250), 1 (75—150), 1 (70—130), 4 (80–120), 2 (40—60), 23 (35—60), 5 (30—55), 6 (40—50), 1 (35—45), 2 (25—50); Personal pay 1 (25), 1 (21), 3 (12), 3 (5); Special pay 2 (25), 1 (15) ..				
	5	5	Mechanics 2 (40—60); Workshop Assistants 1 (35—55), 1 (25—50); Carpenter 1 (25—50)				
	8	8	Clerks and Librarians 1 (60—80), 7 (35—60); Special pay 1 (5) ..				
	22	22	Attenders 3 (20—35), 1 (19—30); Peons 16 (12—18); 2 (12—17) ..				
			Leave Allowances				
	1	3	Temporary—Assistant Lecturer 1 (100); Instructor 1 (65); Typist 1 (30—55) for 1 year				
			TOTAL—d. C. 2.—VOTED	87,646	88,700	91,408	90,100
d. C. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages) ..	*1,996*	*1,800*	*4,000*	*1,800*
			VOTED—				
			ALLOWANCES AND HONORARIA ..	893	700	1,149	700
			STIPENDS	2,239	2,500	2,334	2,500
			LABORATORY CHARGES	3,988	3,800	3,367	3,800
			BOOKS AND PERIODICALS ..	1,878	1,800	1,785	2,300
			OTHER CONTINGENCIES	8,035	7,900	8,139	8,200
			TOTAL—d. C. 3. { *Charged on revenues.*	*1,996*	*1,800*	*4,000*	*1,800*
			TOTAL—d. C. 3. { VOTED ..	17,033	16,700	16,774	17,500
			TOTAL—d. C. TEACHERS' COLLEGES ..	2,17,299	2,22,300	2,21,281	2,24,600
			Charged on revenues ..	*18,850*	*25,700*	*29,784*	*42,400*
			VOTED	1,98,449	1,96,600	1,91,497	1,82,200

37. f.—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938 (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			A. European.				
f. A. 1. SPECIAL STAFF—BOYS' SCHOOLS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	5,630	5,600	5,752	5,600
	4	4	Assistant Instructors in Manual Training 2 (80—4—120); Personal pay 2 (48); Workshop Assistant 1 (55—3/2—70); Clerk 1 (40—65)				
	1	1	Peon (15—20)				
			Leave Allowances ..				
			OTHER CHARGES	* 656 789	* 800 700	* 656 463	1,200
			Fixed Travelling Allowances; Madras House Allowance; Contingencies.				
			TOTAL—f. A. 1.—SPECIAL STAFF—BOYS' SCHOOLS—VOTED ..	656 6,419	800 6,300	656 6,215	.. 6,800
f. A. 2 SPECIAL STAFF GIRLS' SCHOOLS.			VOTED—				
			PAY OF OFFICERS	..	9,000	8,198	9,000
	1	1	Lecturer in Domestic Economy for European Schools (250—750).				
			Leave allowances				
			PAY OF ESTABLISHMENTS ..	943	1,000	1,038	1,000
	1	1	Typist (40—65)				
	2	2	Peons (15—20)				
			OTHER CHARGES	131	1,900	1,875	2,000
			Travelling Allowances; Madras House Allowance; Presidency Allowances; Contingencies.				
			TOTAL—f. A. 2.—SPECIAL STAFF—GIRLS' SCHOOLS—VOTED ..	1,074	11,900	11,111	12,000
			TOTAL—37. f. A.—GOVERNMENT SECONDARY SCHOOLS—EUROPEAN—VOTED ..	656 7,493	800 18,200	656 17,326	.. 18,800

37. f.—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			B. Non-European.				
			I. GOVERNMENT SECONDARY SCHOOLS FOR BOYS.				
			VOTED	72,048	73,600	70,016	69,000
f. B. I. 1. PAY OF ESTABLISHMENTS.	71 [73]	71 [73]	Headmasters 5 (75—250); Teachers, Pandits and Instructors 5 (75—250), 11 (70—200), 11 (40—50), 1 (35—45), 23 (35—60), 9 (25—50), 1 (23—45); Manual Training and Weaving Instructors 2 (35—60), 1 (30—45); Special pay 1 (15); Personal pay 1 (18), 1 (8), 2 (5) ..				
	5	5	Clerks 1 (40—65), 4 (35—60) ..				
	15	15	Peons 2 (15—20), 11 (12—18), 2 (12—17)				
	2	2	Special Appointments—Senior Physical Director 1 (150—10—250); Peon 1 (12—18) ..				
			Leave Allowances				
	14	8	Temporary—Part-time Religious Instructors 5 (24); Clerks 2 (35—60); Peon 1 (12—17) ..				
			TOTAL—f. B. I. 1.—VOTED ..	72,048	73,600	70,016	69,000
f. B. I. 2. CONTINGENCIES.			VOTED—				
			RENTS	7,184	7,200	6,193	7,300
			OTHER CONTINGENCIES	* *213*	* *400*	* *17*	4,600
				4,471	6,600	3,862	
				213	*400*	*17*	..
			TOTAL—f. B. I. 2. VOTED ..	11,655	13,800	10,055	11,900
f. B. I. 3. OTHER CHARGES.			VOTED—	2,693	2,500	3,040	2,700
			ALLOWANCES				
			Travelling allowances (1,400); Other compensatory (1,300); Madras House allowance 3 (15), Presidency allowance 9 (6½); 3 (2½).				
			LABORATORY CHARGES	2,432	2,600	2,199	2,600
			BOOKS AND PERIODICALS	1,480	1,500	1,453	1,500
			MISCELLANEOUS	894	800	923	800
			TOTAL—f. B. I. 3.—VOTED ..	7,499	7,400	7,615	7,600
				213	*400*	*17*	..
			TOTAL—f. B. I.—GOVERNMENT SECONDARY SCHOOLS FOR BOYS—VOTED ..	91,202	94,800	87,686	88,500

37. f.—EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			B. Non-European—*cont.*				
			II. GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
f. B. II. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	3,000	3,100	3,170	2,800
	1 [2]	1 [2]	Woman Specialist in Physical Instruction 1 (200-30/2—500) ..				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	76,452	77,900	77,895	79,000
	80	81	Headmistresses, Teachers, Pandits and Instructors 9 (75—250), 48 (45—100), 17 (30—55), 3 (40—50), 4 (35—45) ; Personal pay 1 (12), 2 (5), 1 (2) ; Special pay 2 (35), 1 (25), 8 (10) ..				
	8	8	Clerks 1 (40—65), 7 (35—60).				
	8	8	Peons 1 (15—20), 5 (12—18), 2 (12—17)				
			Leave Allowances				
	11	9	Temporary—Teachers 1 (75—250), 2 (70—200), 1 (30—55) ; Part-time Music Teachers 2 (26), 1 (24) ; Urdu Munshi 1 (25) ; Peon 1 (12—18) ; Personal pay 1 (10).				
			TOTAL—f. B. II. 1.—VOTED ..	79,452	81,000	81,065	81,800
f. B. II. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES	363	900	1,319	1,600
			Travelling allowances (1,200); Other compensatory (400) ..				
			RENTS	2,460	1,600	1,970	1,600
			OTHER CONTINGENCIES	† *60* 4,261	† *100* 4,500	.. 3,979	5,200
			LABORATORY CHARGES	1,132	1,200	916	1,200
			BOOKS AND PERIODICALS ..	1,097	1,000	846	1,200
			TOTAL—f. B. II. 2.—VOTED ..	*60* 9,313	*100* 9,200	.. 9,030	.. 10,800
			TOTAL—f. B. II.—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—VOTED ..	*60* 88,765	*100* 90,200	.. 90,095	.. 92,600
			TOTAL—37. f. B. GOVERNMENT SECONDARY SCHOOLS—NON-EUROPEAN ..	*273* 1,79,967 * 6,678	*500* 1,85,000	*17* 1,77,781	.. 1,81,100
GRAND TOTAL—37. f.—GOVERNMENT SECONDARY SCHOOLS—VOTED ..				*929* 1,87,460 * 6,678	*1,300* 2,03,200	*673* 1,95,107	.. 1,99,900

37. g.—EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
	A. European.	RS.	RS.	RS.	RS.
g. A. 1. TEACHING ..	TOTAL—g. A. 1.—VOTED ..	2,74,001	2,75,700	2,75,700	2,79,600
g. A. 2. BOARDING ..	TOTAL—g. A. 2.—VOTED ..	2,24,200	2,50,400	2,50,375	2,59,500
g. A. 3. BUILDINGS ..	TOTAL—g. A. 3.—VOTED ..	5,155	32,100	32,060	66,100
g. A. 4. OTHER GRANTS.	VOTED—				
	EQUIPMENT	8,305	7,500	7,315	13,000
	MAINTENANCE GRANT FOR THE LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE ..	32,000	32,000	32,000	32,000
	GRANTS FOR FEE CONCESSIONS (TO POOR BOYS AND GIRLS) UNDER ARTICLE 166 OF THE CODE OF REGULATIONS FOR EUROPEAN SCHOOLS	33,000	33,000	31,412	32,800
	GRANTS FOR CONCESSIONS TO CHILDREN OF EX-ARMY MEN ..	6,933	7,000	6,912	6,800
	CADET AND MISCELLANEOUS GRANTS	576	1,500	1,338	1,500
	TOTAL—g. A. 4.—VOTED..	80,814	81,000	78,977	86,100
	TOTAL—37. g. A.—**European**—VOTED	5,84,170	6,39,200	6,37,112	6,91,300
	B. Non-European.				
g. B. 1. TEACHING ..	TOTAL—g. B. 1.—VOTED ..	8,80,000	8,98,900	8,99,809	9,06,500
g. B. 2. PROVIDENT FUND.	TOTAL—g. B. 2.—VOTED ..	37,266	46,000	43,918	42,000
g. B. 3. BUILDINGS.	TOTAL—g. B. 3.—VOTED ..	1,32,914	2,36,200	92,348	66,000
g. B. 4. EQUIPMENT ..	TOTAL—g. B. 4.—VOTED ..	33,600	75,000	70,780	26,500
g. B. 5. MISCELLANEOUS GRANTS.	VOTED—				
	PLAYGROUNDS	4,100	14,300	13,763	900
	LOSS OF FEE INCOME ON ACCOUNT OF FREE ADMISSION OF POOR GIRLS READING IN PRIVATE SCHOOLS ..	55,500	40,000	58,725	59,600
	GRANTS FOR BOOKS, ETC., TO THE CHILDREN OF EX-ARMY MEN ..	7,463	8,000	5,774	6,600
	OTHER GRANTS	412	400	366	400
	TOTAL—g. B. 5.—VOTED ..	67,475	62,700	78,628	67,500
	TOTAL—37. g. B.—**Non-European**—VOTED ..	11,51,255	13,18,800	11,85,483	11,08,500
GRAND TOTAL—37. g.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—VOTED		17,35,425	19,58,000	18,22,595	17,99,800

37. h.—EDUCATION—SECONDARY—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			A. ORDINARY AREAS.				
h. A. 1. TEACHING.			TOTAL—h. A. 1.—VOTED ..	8,09,621	7,68,200	7,60,745	7,69,200
h. A. 2. BUILDINGS.			TOTAL—h. A. 2.—VOTED ..	94,540	1,23,300	1,01,602	85,300
h. A. 3. EQUIPMENT.			TOTAL—h. A. 3.—VOTED ..	11,547	14,000	10,237	6,000
h. A. 4. OTHER GRANTS.			VOTED—				
			PLAYGROUNDS	1,490	2,000	1,872	..
			ALLOWANCES FOR THE PURCHASE OF BOOKS, ETC., TO THE CHILDREN OF EX-SERVICE MEN	3,002	3,500	2,899	2,700
			TOTAL—h. A. 4.—VOTED ..	4,492	5,500	4,771	2,700
			TOTAL—37. h. A.—ORDINARY AREAS—VOTED ..	9,20,200	9,11,000	8,77,355	8,63,800
			B. PARTIALLY EXCLUDED AREAS.				
h. B. TEACHING.			TOTAL—h. B.—VOTED ..	27,600	19,700	19,700	19,700
GRAND TOTAL—37. h.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—VOTED ..				9,47,800	9,30,700	8,97,055	8,83,500

37. j.—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. GOVERNMENT PRIMARY SCHOOLS.				
			A. PARTIALLY EXCLUDED AREAS.				
j. A. 1. PAY OF ESTABLISHMENTS.			VOTED	1,33,595	15,200	20,805	21,400
	39	61	Teachers 1 (35—60), 5 (25—50), 19 (20—30), 36 (20—28); Special pay—Headmasters 1 (4), 2 (2), 3 (1); Agency 1 (13½), 2 (9), 16 (5)				
			Leave Allowances				
	5	5	Temporary—Teachers 1 (20—30), 3 (20—28), 1 (23); Special pay—Agency 3 (5)				
			TOTAL—j. A. 1.—VOTED ..	1,33,595	15,200	20,805	21,400
j. A. 2. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—j. A. 2.—VOTED ..	6,109	1,200	2,152	1,300

37. j.—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			j. GOVERNMENT PRIMARY SCHOOLS—*cont.*	RS.	RS.	RS.	RS.
			A. PARTIALLY EXCLUDED AREAS—*cont.*				
			VOTED—				
j. A. 3. OTHER CHARGES.			BOOKS AND PERIODICALS ..	2,253	300	369	400
			OTHER CHARGES	8,147	1,100	1,371	1,800
			Travelling Allowances; Contingencies.				
			TOTAL—j. A. 3.—VOTED ..	10,400	1,400	1,740	2,200
			TOTAL—j. A.—PARTIALLY EXCLUDED AREAS—VOTED.	1,50,104	17,800	24,697	24,900
			B. EXCLUDED AREAS.				
j. B. GOVERNMENT PRIMARY SCHOOLS—EXCLUDED AREAS.			CHARGED ON REVENUES—				
			PAY OF ESTABLISHMENTS ..	*4,924*	*4,900*	*4,595*	*5,100*
	8	*8*	*Laccadive Islands—Teachers 1 (30—55), 1 (25—50), 2 (23—45), 3 (20—30), 1 (20—28)*				
	8	*8*	*Amini Divi Islands—Teachers 3 (25—35), 1 (24—33), 1 (24), 3 (15)*				
			Leave Allowances.				
			OTHER CHARGES	*610*	*600*	*566*	*700*
			Allowances—				
			Other Compensatory—Local Allowances 3 (4½).				
			Scholarships and Contingencies ..				
			TOTAL—j. B.—EXCLUDED AREAS— *Charged on revenues* ..	*5,534*	*5,500*	*5,161*	*5,800*
GRAND TOTAL—37. j.—GOVERNMENT PRIMARY SCHOOLS ..				1,55,638	23,300	29,858	30,700
			Charged on revenues ..	*5,534*	*5,500*	*5,161*	*5,800*
			VOTED ..	1,50,104	17,800	24,697	24,900

37. k.—EDUCATION—PRIMARY—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
	A. European.				
k. A. 1. Teaching.	Total—k. A. 1.—Voted ..	26,078	26,200	26,760	25,400
k. A. 2. Other Grants.	Voted—				
	Boarding	8,625	8,700	8,466	8,500
	Buildings	283	400	372	13,300
	Equipment	696	800	645	..
	Grants for fee concessions (to poor boys and girls) under Article 166 of the Code of Regulations for European Schools	3,000	3,000	5,000	5,400
	Grants for concessions to children of ex-army men	548	500	387	400
	Provident Fund	..	100	73	100
	Total—k. A. 2.—Voted ..	13,152	13,500	14,943	27,700
	Total—k. A.—European—Voted ..	39,230	39,700	41,703	53,100
	B. Non-European.				
	I. Ordinary areas.				
k. B. I. 1. Boarding.	Total—k. B. I. 1.—Voted ..	2,50,000	2,69,900	2,84,574	2,89,300
k. B. I. 2. Other Grants.	Voted—				
	Manual Training	4,015	4,900	4,538	5,600
	Equipment	..	..	..	200
	Provident Fund	18,023	15,500	18,580	25,000
	Concessions to children of ex-army Men	..	3,300	2,294	2,600
	Loss of fee income on account of free admission of poor girls reading in private schools	7,500	..	..	..
	Total—k. B. I. 2.—Voted ..	29,538	23,700	25,412	33,400
	Total—k. B.—I. Ordinary Areas—Voted ..	2,79,538	2,93,600	3,09,986	3,22,700
	II. Partially excluded areas.				
k. B. II. Direct Grants to Non-Government Primary Schools.	Voted—				
	Teaching	53,659	16,500	18,073	20,200
	Boarding	3,917	900	900	1,200
	Other Grants	249	200	108	1,600
	Total—k. B.—II. Partially Excluded Areas—Voted ..	57,825	17,600	19,081	23,000
	Total—k. B.—Non-European—Voted ..	3,37,363	3,11,200	3,29,067	3,45,700
	GRAND TOTAL—37. k. DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—VOTED ..	3,76,593	3,50,900	3,70,770	3,98,800

37. 1.—EDUCATION—PRIMARY—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
	1. A. LOCAL BODIES.				
	I. ORDINARY AREAS.				
1. A. I. 1. GRANTS UNDER SECTION 37 OF ACT VIII OF 1920.	TOTAL—1. A. I. 1.—*Charged on Revenues* ..	*22,47,354*	*23,81,800*	*21,98,627*	*24,53,000*
1. A. I. 2. GRANTS UNDER PROVISO TO SECTION 37 OF ACT VIII OF 1920.	TOTAL—1. A. I. 2.—*Charged on Revenues* ..	*28,38,773*	*27,69,900*	*27,70,234*	*27,70,000*
1. A. I. 3. TEACHING ..	TOTAL—1. A. I. 3.—VOTED ..	35,21,990	35,17,200	35,18,080	34,65,600
1. A. I. 4. MANUAL TRAINING.	TOTAL—1. A. I. 4.—VOTED ..	7,772	8,000	7,444	8,000
1. A. I. 5. BUILDINGS AND EQUIPMENT.	VOTED—				
	BUILDINGS	30,986	35,000	28,997	24,600
	TOTAL—1. A. I. 5.—VOTED ..	30,986	35,000	28,997	24,600
1. A. I. 6. OTHER GRANTS.	VOTED—				
	CONCESSIONS TO CHILDREN OF EX-ARMY MEN	7,363	4,700	1,658	3,200
	OTHER GRANTS	3,500	3,600	3,494	3,600
	TOTAL—1. A. I. 6.—VOTED ..	10,863	8,300	5,152	6,800
	TOTAL—1. A. I.—ORDINARY AREAS .. *Charged on Revenues.*	*50,86,127*	*51,51,700*	*49,68,861*	*52,23,000*
	VOTED ..	35,71,611	35,68,500	35,59,673	35,05,000
	II. PARTIALLY EXCLUDED AREAS.				
1. A. II. TEACHING ..	TOTAL—1. A. II.—VOTED ..	1,04,759	52,600	45,874	45,900
	GRAND TOTAL—37. 1. A.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION ..	87,62,497	87,72,800	85,74,408	87,73,900
	Charged on revenues ..	*50,86,127*	*51,51,700*	*49,68,861*	*52,23,000*
	VOTED ..	36,76,370	36,21,100	36,05,547	35,50,900

37. 1.—EDUCATION—PRIMARY—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			1. B. DISTRICT EDUCATIONAL COUNCILS.				
1. B. 1. TEACHING.			TOTAL—1. B. 1.—VOTED ..	55,02,997	54,96,000	59,55,945	61,56,000
1. B. 2. BUILDINGS.			TOTAL—1. B. 2.—VOTED ..	24,204	37,500	37,500	30,200
1. B. 3. EQUIPMENT.			TOTAL—1. B. 3.—VOTED ..	10,396	15,000	15,000	4,800
1. B. 4. OTHER GRANTS.			VOTED—				
			MISCELLANEOUS GRANTS FOR ESTABLISHMENT, ETC., OF DISTRICT EDUCATIONAL COUNCILS ..	66,966	60,600	69,420	62,900
			LOSS OF FEE INCOME ON ACCOUNT OF FREE ADMISSION OF POOR GIRLS READING IN PRIVATE SCHOOLS	..	6,000	7,469	7,500
			TOTAL—1. B. 4.—VOTED ..	66,966	66,600	76,889	70,400
			TOTAL—1. B.—DISTRICT EDUCATIONAL COUNCILS—VOTED.	56,04,563	56,15,100	60,85,334	62,61,400
			1. C. PANCHAYATS.				
1. C. 1. TEACHING.			TOTAL—1. C. 1.—VOTED ..	2,73,639	3,00,100	2,92,359	3,07,700
1. C. 2. BUILDINGS.			VOTED—				
			BUILDINGS	13,850	15,000	11,909	5,000
			TOTAL—1. C. 2.—VOTED ..	13,850	15,000	11,909	5,000
			TOTAL—1. C.—PANCHAYATS—VOTED ..	2,87,489	3,15,100	3,04,268	3,12,700
GRAND TOTAL—37. 1.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—				1,46,54,549	1,47,03,000	1,49,64,010	1,53,48,000
			Charged on revenues ..	*50,86,127*	*51,51,700*	*49,68,861*	*52,23,000*
			VOTED ..	95,68,422	95,51,300	99,95,149	1,01,25,000

37. m.—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			m. A. TRAINING SCHOOLS—MASTERS.				
m. A. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS	4,90,185	4,70,700	4,74,119	4,79,000
	460 [462]	461 [463]	Headmasters, Teachers, Pandits and Instructors 107 (75—250), 4 (70—200), 210 (35—60), 36 (30—55), 7 (35—50), 5 (30—45), 2 (35—45), 82 (25—50), 8 (23—45); Personal pay 1 (25), 4 (20), 12 (12), 2 (10), 4 (8), 1 (5), 1 (½); Special pay—Headmasters 7 (25), Hostel Wardens 18 (15).				
	10	10	Clerks (35—60)				
	88	89	Peons 4 (15—20), 78 (12—18), 7 (12—17)				
			Leave Allowances				
	58	66	Temporary—Teachers, Pandits and Instructors 11 (75—250), 4 (70—200), 1 (75), 9 (70), 1 (35—60), 5 (30—55), 1(45), 3 (40), 1(25—50), 3 (35), 7 (30), 1 (25), 2 (23—45), 4 (23); Part-time Religious Instructors 5 (24); Personal pay 1 (12); Clerks 2 (35—60), 1 (30—55); Peons 1 (12—18), 2 (12—17), 2 (12).				
			ALLOWANCES	5,502	6,800	7,109	6,100
			Travelling Allowances; Other Compensatory.				
			TOTAL—m. A. 1.—VOTED ..	4,95,687	4,77,500	4,81,228	4,85,100
m. A. 2. STIPENDS.			TOTAL—m. A. 2.—VOTED ..	3,95,321	3,87,900	3,86,324	3,93,000
m. A. 3. APPARATUS AND MATERIALS.			TOTAL—m. A. 3.—VOTED ..	11,172	11,200	10,678	12,300
m. A. 4. OTHER CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	5,027	5,000	5,086	6,500
			RENTS	19,242	17,400	17,074	17,000
			SERVICE POSTAGE AND TELEGRAMS.	3,510	3,400	3,430	3,600
			PURCHASE AND REPAIR OF FURNITURE	5,598	4,500	7,583	6,000
			BOOKS AND PERIODICALS ..	4,094	4,000	4,352	5,100
			GAMES	1,488	1,500	1,610	1,500
			RATES AND TAXES	*2,076*	*2,200*	*2,055*	2,100
			OTHER CONTINGENCIES	18,965	20,000	18,208	18,500
				2,076	*2,200*	*2,055*	..
			TOTAL—m. A. 4.—VOTED ..	57,924	55,800	57,343	60,300
				2,076	*2,200*	*2,055*	..
			TOTAL—m. A.—TRAINING SCHOOLS—MASTERS—VOTED.	9,60,104	9,32,400	9,35,573	9,50,700

37. l.—EDUCATION—PRIMARY—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			l. B. DISTRICT EDUCATIONAL COUNCILS.				
l. B. 1. TEACHING.			TOTAL—l. B. 1.—VOTED ..	55,02,997	54,96,000	59,55,945	61,56,000
l. B. 2. BUILDINGS.			TOTAL—l. B. 2.—VOTED ..	24,204	37,500	37,500	30,200
l. B. 3. EQUIPMENT.			TOTAL—l. B. 3.—VOTED ..	10,396	15,000	15,000	4,800
l. B. 4. OTHER GRANTS.			VOTED—				
			MISCELLANEOUS GRANTS FOR ESTABLISHMENT, ETC., OF DISTRICT EDUCATIONAL COUNCILS ..	66,966	60,600	69,420	62,900
			LOSS OF FEE INCOME ON ACCOUNT OF FREE ADMISSION OF POOR GIRLS READING IN PRIVATE SCHOOLS	..	6,000	7,469	7,500
			TOTAL—l. B. 4.—VOTED ..	66,966	66,600	76,889	70,400
			TOTAL—l. B.—DISTRICT EDUCATIONAL COUNCILS—VOTED.	56,04,563	56,15,100	60,85,334	62,61,400
			l. C. PANCHAYATS.				
l. C. 1. TEACHING.			TOTAL—l. C. 1.—VOTED ..	2,73,639	3,00,100	2,92,359	3,07,700
l. C. 2. BUILDINGS.			VOTED—				
			BUILDINGS	13,850	15,000	11,909	5,000
			TOTAL—l. C. 2.—VOTED ..	13,850	15,000	11,909	5,000
			TOTAL—l. C.—PANCHAYATS—VOTED ..	2,87,489	3,15,100	3,04,268	3,12,700
GRAND TOTAL—37. l.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—				1,46,54,549	1,47,03,000	1,49,64,010	1,53,48,000
			Charged on revenues ..	*50,86,127*	*51,51,700*	*49,68,861*	*52,23,000*
			VOTED ..	95,68,422	95,51,300	99,95,149	1,01,25,000

37. m.—EDUCATION—Special—Government Special Schools.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			m. A. Training Schools—Masters.				
m. A. 1. Pay and Allowances of Establishments.			Voted—				
			Pay of Establishments	4,90,185	4,70,700	4,74,119	4,79,000
	460 [462]	461 [463]	Headmasters, Teachers, Pandits and Instructors 107 (75—250), 4 (70—200), 210 (35—60), 36 (30—55), 7 (35—50), 5 (30—45), 2 (35—45), 82 (25—50), 8 (23—45); Personal pay 1 (25), 4 (20), 12 (12), 2 (10), 4 (8), 1 (5), 1 (½); Special pay—Headmasters 7 (25), Hostel Wardens 18 (15).				
	10	10	Clerks (35—60)				
	88	89	Peons 4 (15—20), 78 (12—18), 7 (12—17)				
			Leave Allowances				
	58	66	Temporary—Teachers, Pandits and Instructors 11 (75—250), 4 (70—200), 1 (75), 9 (70), 1 (35—60), 5 (30—55), 1(45), 3 (40), 1(25—50), 3 (35), 7 (30), 1 (25), 2 (23—45), 4 (23); Part-time Religious Instructors 5 (24); Personal pay 1 (12); Clerks 2 (35—60), 1 (30—55); Peons 1 (12—18), 2 (12—17), 2 (12).				
			Allowances	5,502	6,800	7,109	6,100
			Travelling Allowances; Other Compensatory.				
			Total—m. A. 1.—Voted ..	4,95,687	4,77,500	4,81,228	4,85,100
m. A. 2. Stipends.			Total—m. A. 2.—Voted ..	3,95,321	3,87,900	3,86,324	3,93,000
m. A. 3. Apparatus and Materials.			Total—m. A. 3.—Voted ..	11,172	11,200	10,678	12,300
m. A. 4. Other Contingencies.			Voted—				
			Petty Construction and Repairs	5,027	5,000	5,086	6,500
			Rents	19,242	17,400	17,074	17,000
			Service Postage and Telegrams.	3,510	3,400	3,430	3,600
			Purchase and Repair of Furniture	5,598	4,500	7,583	6,000
			Books and Periodicals ..	4,094	4,000	4,352	5,100
			Games	1,488	1,500	1,610	1,500
			Rates and Taxes	*2,076*	*2,200*	*2,055*	2,100
			Other Contingencies	18,965	20,000	18,208	18,500
			Total—m. A. 4.—Voted ..	*2,076* 57,924	*2,200* 55,800	*2,055* 57,343	.. 60,300
			Total—m. A.—Training Schools—Masters—Voted.	*2,076* 9,60,104	*2,200* 9,32,400	*2,055* 9,35,573	.. 9,50,700

37. m.—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			m. B. TRAINING SCHOOLS—MISTRESSES.				
m. B. 1. PAY OF OFFICERS.			VOTED	43,369	47,800	43,619	43,200
	9	8 [9]	Superintendents and Headmistresses 7 (200—500), 1 (200—30/2—500)				
			Leave Allowances				
			TOTAL—m. B. 1.—VOTED ..	43,369	47,800	43,619	43,200
m. B. 2. PAY OF ESTABLISHMENTS.			VOTED	5,46,028	5,40,000	5,43,217	5,50,300
	516 [536]	515 [536]	Headmistresses, Teachers, Pandits and Instructors 86 (75—250), 12 (70—200), 1 (50—65), 343 (45—100), 51 (30—55), 2 (27½—50), 3 (22½—45), 13 (40—50), 4 (35—45); Personal pay 2 (35), 6 (25), 1 (12), 19 (10), 1 (9), 3 (2); Special pay 2 (25), 31 (10); Special pay to Deputy Wardens of Hostels 8 (15) ..				
	34	34	Clerks 2 (40—65), 30 (35—60), 2 (30—55).				
	68 [69]	68 [69]	Peons 4 (15—20), 59 (12—18), 5 (12—17)				
	28	31	Temporary—Teachers and Instructors 4 (75—250), 1 (70—200), 12 (45—100), 2 (30—55), 1 (26), 1 (24); Special pay 1 (10); Part-time Religious Instructors 6 (24); Clerk 1 (35—60); Peons 1 (12—18), 2 (12—17) ..				
			TOTAL—m. B. 2.—VOTED ..	5,46,028	5,40,000	5,43,217	5,50,300
m. B. 3 ALLOWANCES AND HONORARIA.			VOTED—				
			ALLOWANCES	7,515	6,800	9,292	8,000
			Travelling allowances; other compensatory (Madras House allowance and Presidency allowance).				
			HONORARIA	7,914	8,000	7,589	8,200
			Remuneration paid to full-time matrons of hostels.				
			TOTAL—m. B. 3.—VOTED ..	15,429	14,800	16,881	16,200
m. B. 4. STIPENDS.			TOTAL—m. B. 4.—VOTED ..	1,28,740	1,23,600	1,30,686	1,34,000

37. m.—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			m. B. TRAINING SCHOOLS—MISTRESSES—*cont.*				
m. B. 5. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	3,677	3,400	3,484	3,600
			RENTS	25,839	26,000	26,078	25,000
			PETTY CONSTRUCTION AND REPAIRS.	4,019	3,500	3,301	4,000
			SERVICE POSTAGE AND TELEGRAMS.	2,971	2,700	3,094	3,100
			PURCHASE AND REPAIR OF FURNITURE	9,915	9,800	10,686	11,200
			CONDUCTRESSES' WAGES	3,788	3,500	3,587	3,500
			BATTA AND CARRIAGES TO STUDENTS	3,469	4,000	3,381	7,200
			APPARATUS AND MATERIALS ..	6,902	6,200	6,000	6,200
			BOOKS AND PERIODICALS ..	6,762	6,800	6,504	7,000
			RATES AND TAXES	*3,081*	*3,100*	*3,082*	3,100
			OTHER CONTINGENCIES	11,500	11,800	11,211	12,000
				3,081	*3,100*	*3,082*	..
			TOTAL—m. B. 5.—VOTED ..	78,842	77,700	77,326	85,900
				3,081	*3,100*	*3,082*	..
			TOTAL—m. B.—TRAINING SCHOOLS—MISTRESSES—VOTED	8,12,408	8,03,900	8,11,729	8,29,600
				5,157	*5,300*	*5,137*	..
GRAND TOTAL—37. m. GOVERNMENT SPECIAL SCHOOLS—VOTED ..				17,72,512 (a) 30,873	17,36,300	17,47,302	17,80,300

(a) Actuals relating to "Government Special Schools" in Partially Excluded Areas made ...

37. n.—EDUCATION—Special—Direct Grants to Non-Government Special Schools.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			A. European.				
n. A. 1. Recurring.			Voted—				
			Teaching and other grants ..	9,550	9,600	9,040	9,400
			Total—n. A. 1.—Voted ..	9,550	9,600	9,040	9,400
n. A. 2. Non-recurring.			Voted—				
			Equipment	210	..	..	..
			Total—n. A. 2.—Voted ..	210	..	..	..
			Total—37. n. A. European—Voted ..	9,760	9,600	9,040	9,400
			B. Non-European.				
n. B. 1. Teaching.			Total—n. B. 1.—Voted ..	1,85,900	1,82,900	1,82,052	1,89,900
n. B. 2. Stipendiary.			Total—n. B. 2.—Voted ..	1,91,424	2,00,000	1,97,184	2,02,700
n. B. 3. Buildings.			Total—n. B. 3.—Voted ..	16,000	34,000	21,100	12,300
n. B. 4. Other Grants.			Voted—				
			Other grants	8,924	8,200	8,622	7,600
			Grants for the Education of Defective Children	23,542	24,500	24,500	23,900
			Total—n. B. 4.—Voted ..	32,466	32,700	33,122	31,500
			Total—n. B. Non-European—Voted ..	4,25,790	4,49,600	4,33,458	4,36,400
Grand Total—37. n.—Direct Grants to Non-Government Special Schools—Voted				4,35,550	4,59,200	4,42,498	4,45,800

37. o.—EDUCATION—General—Direction.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts. 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
o. A. Pay of Officers.			Charged on revenues ..	*50,180*	*55,400*	*46,721*	*46,800*
	3	*2* [4]	*Director of Public Instruction 1 (2,500—100—3,000); Deputy Director, I.E.S. 1 (400—1,750); Special pay 1 (150)*				
			Voted	21,884	21,500	24,730	16,000
	2	3	Deputy Directors, M.E.S. 1 (250—800); Special pay 1 (50); Personal pay 1 (100); Personal Assistant, M.E.S. 1 (250—800); Temporary Special Officer for the preparation of quinquennial report M.E.S. 1 (250—800) for 2 months.				
			Total—o. A. { *Charged on revenues.*	*50,180*	*55,400*	*46,721*	*46,800*
			Total—o. A. { Voted ..	21,884	21,500	24,730	16,000
o. B. Pay of Establishments.			Voted	69,143	70,200	70,215	67,500
	52	50	Superintendents 2 (200—10—250), 1 (150—350), 4 (125—175); Clerks 19 (65—125); Clerks and Typists 23 (40—80), 1 (37—70); Special pay 1 (25); Personal pay 3 (10)				
	23 [25]	23 [25]	Attenders 1 (23—35), 1 (19—30); Daffadar 1 (20—25); Peons 18 (15—20), 2 (12—17)				
			Leave Allowances				
	11	5	Temporary—Superintendent 1 (100—150); Clerks 2 (65—125), Typist 1 (40—80), Special pay 1 (25); Peon 1 (12—17) for 2 months				
			Temporary allotment				
			Total—o. B.—Voted ..	69,143	70,200	70,215	67,500
o. C. Other charges.			Charged on revenues—				
			Travelling Allowances (including cost of passages)	*2,189*	*2,200*	*3,330*	*2,700*
			Voted—				
			Allowances (Travelling allowances; other compensatory) ..	2,303	2,200	4,466	2,000
			Books and Periodicals ..	10,700	11,000	11,494	11,000
			Customs duty on Imported Stores	3,594	5,000	1,619	5,000
			Electric Current	1,688	1,700	1,976	2,000
			Service Postage and Telegrams	4,697	4,200	6,075	5,000
			Rates and Taxes	*7,759*	*8,000*	*7,759*	7,800
			Other Contingencies	4,962	4,800	5,016	4,400
			Total—o. C. { *Charged on revenues.*	*9,948*	*10,200*	*11,089*	*2,700*
			Total—o. C. { Voted ..	27,944	28,900	30,646	37,200
Grand Total—37. o.—Direction ..				1,79,099	1,86,200	1,83,401	1,70,200
			Charged on revenues.	*60,128*	*65,600*	*57,810*	*49,500*
			Voted ..	1,18,971	1,20,600	1,25,591	1,20,700

37. p.—EDUCATION—GENERAL—INSPECTION.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			p. INSPECTION.	RS.	RS.	RS.	RS.
			A. European.				
p. A. INSPECTION—EUROPEAN.			CHARGED ON REVENUES *PAY OF OFFICERS*	*5,137*	..	*5,642*	*20,400*
	[1]	*1*	*Inspector of European Schools, Indian Educational Service (400—1,750), Personal pay 1 (150)*				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages) ..	*330*	..	*1,029*	*1,600*
			VOTED— PAY OF OFFICERS	6,885	10,200	7,677	..
	1	..	Inspector of European Schools, Madras Educational Service (250—800); Personal pay (50—5/2—250)				
			PAY OF ESTABLISHMENTS ..	4,495	4,500	4,119	4,800
	5	5	Head Clerk 1 (65—85); Clerks 4 (40—65); Special pay 1 (25).				
	3	4	Temporary Attender 1 (19—30); Peons 3 (15—20).				
			Leave Allowances				
			ALLOWANCES AND CONTINGENCIES ..	3,081	4,000	3,433	2,800
			TOTAL—37-p.—INSPECTION—A. EUROPEAN ..	19,928	18,700	21,900	29,600
			Charged on revenues ..	*5,467*	..	*6,671*	*22,000*
			VOTED ..	14,461	18,700	15,229	7,600
			B. Non-European—MEN'S BRANCH.				
			I. ORDINARY AREAS.				
p. B. I. 1. PAY OF OFFICERS.	23 [22]	25	VOTED	1,60,564	1,49,300	1,59,835	1,62,600
			Divisional Inspectors, M.E.S., 3 (600—100/2—1,000); Special pay 1 (50)				
			District Educational Officers, M.E.S. 22 (250—800); Personal pay 1 (50—50/2—250)				
			Leave Allowances				
			TOTAL—p. B. I. 1. VOTED ..	1,60,564	1,49,300	1,59,835	1,62,600
p. B. I. 2. PAY OF ESTABLISHMENTS.			VOTED	9,39,992	8,88,000	9,12,511	9,41,000
	359	387	Deputy Inspectors 216 (75—250), 5 (70—200), 127 (50—75), 39 (50—70); Personal pay 1 (5)..				
	339	361	Head Clerks 3 (70—100), 1 (65—85), 21 (60—80); Clerks and Typists 6 (55—70), 6 (40—65), 307 (35—60), 15 (30—55); Stenographers 2 (30—55); Special pay 2 (25) ..				
	650	690	Attenders 1 (23—35), 200 (20—35), 23 (19—30); Peons 5 (15—20), 394 (12—18), 67 (12—17) ..				
			Leave Allowances				
	7	8	Temporary Personal Assistant 1 (75—250); Clerks 3 (35—60), 3 (30); Peon 1 (12—18) ..				
			TOTAL—p. B. I. 2.—VOTED ..	9,39,992	8,88,000	9,12,511	9,41,000
p. B. I. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,37,414	1,30,800	1,50,953	1,57,000
			FIXED TRAVELLING ALLOWANCES ..	7,858	8,000	7,771	7,800
			OTHER COMPENSATORY	1,621	1,700	2,051	4,000
			Conveyance Allowance 2 (20); Local Allowances 1 (18), 2 (9), 1 (4½); 2 (1 13/16), Madras House Allowance Presidency Allowance.				
			TOTAL—p. B. I. 3.—VOTED ..	1,46,893	1,40,500	1,60,775	1,68,800

37. p.—EDUCATION—General—Inspection—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			p. Inspection—*cont.*	RS.	RS.	RS.	RS.
			B. Non-European—Men's Branch—*cont.*				
			I. Ordinary Areas—*cont.*				
p. B. I. 4. Contingencies.			Voted—				
			Rents	12,718	12,100	12,000	12,400
			Books and Periodicals ..	3,941	3,800	3,720	4,000
			Petty Construction and Repairs	3,348	3,000	4,003	3,500
			Purchase and Repair of Furniture	4,072	3,900	7,196	4,100
			Service Postage and Telegrams	45,624	42,000	50,439	48,000
			Tour Charges	4,817	4,800	4,817	5,100
			Other Contingencies and Magic Lantern Lectures	17,579	17,100	17,284	24,200
			Rates and Taxes	*4,412*	*4,000*	*4,047*	4,100
				4,412	*4,000*	*4,047*	..
			Total—p. B. I. 4.—Voted ..	92,099	86,700	99,459	1,05,400
				4,412	*4,000*	*4,047*	..
			Total—31. p. B. I. Ordinary Areas—Voted ..	13,39,548	12,64,500	13,32,580	13,77,800
			II. Partially Excluded Areas.				
p. B. II. 1. Pay of Establishments.			Voted	34,086	8,800	11,010	10,700
	4	5	Junior Deputy Inspectors 5 (50—75); Personal pay 1 (13), 1 (1); Special pay 2 (13½) ..				
	5	6	Clerks 6 (35—60); Special pay 3 (13½)				
	8	10	Attenders 4 (20—35), 1 (19—30); Peons 5 (12—18); Special pay 1 (5)..				
			Leave Allowances ..				
			Total—p. B. II. 1.—Voted ..	34,086	8,800	11,010	10,700
p. B.-II. 2. Other Charges.			Voted—				
			Travelling Allowances ..	7,483	1,900	2,581	2,400
			Contingencies	* *31* 4,104	* *100* 900	* *10* 1,369	1,400
				31	*100*	*10*	..
			Total—p. B. II. 2.—Voted..	11,587	2,800	3,950	3,800
				31	*100*	*10*	..
			Total—p. B. II—Voted ..	45,673	11,600	14,960	14,500
				4,443	*4,100*	*4,057*	..
			Total—p. Inspection—B. Non-European—Men's Branch—Voted ..	13,85,221	12,76,100	13,47,540	13,92,300

* Rates and taxes.

37. r.—EDUCATION—General—Miscellaneous—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			B. Non-European—*cont.*				
r. B. 2. Text-book Committee and Registration of Books.			Voted— Text-book Committee Charges .. (Travelling Allowances.)	884	1,000	658	1,000
			Registration of Books—				
			Pay of Officers .. .. Special pay to Registrar (100) ..	1,200	1,200	1,200	1,200
			Pay of Establishments ..	5,253	5,600	5,968	5,700
	5	5	Clerks 1 (100), 2 (65–85), 2 (40–65).				
	4	4	Attender 1 (19—30); Peons 3 (15—20)				
			Leave Allowances				
	2	2	Temporary—Clerk 1 (30) for 7 months; Peon 1 (12) for 7 months.				
			Other Charges .. Presidency Allowances 1 (6½) for 7 months, 1 (2½) for 12 months; 1 (2½) for 7 months; Contingencies.	870	1,500	1,014	1,100
			Total—r. B. 2.—Voted ..	8,207	9,300	8,840	9,000
r. B. 3. Grants to Local Bodies for Public Libraries.			Total—r. B. 3.—Voted ..	8,686	10,000	16,970	3,500
r. B. 4. Grants to Panchayats for Public Libraries.			Total—r. B 4.—Voted ..	..	..	..	1,500
r. B. 5. Grants to Boy Scout and Girl Guide Movements.			Voted— Boy Scout Movement ..	13,500	7,500	7,500	7,500
			Girl Guide Movement ..		6,000	6,000	6,000
			Total—r. B. 5.—Voted ..	13,500	13,500	13,500	13,500
r. B. 6. Other Grants.			Voted— Teaching Grant	6,726	6,100	4,260	4,200
			The Indian Students' Union and Hostel	3,000	3,000	3,000	3,000
			S.S.L.C. Examination fees—Children of Ex-Army men ..	570	700	† 600	600
			Other Grants	625	400	270	400
			Special (Yeomiah) scholarships to Muhammadan boys ..				
			Total—r. B. 6.—Voted ..	10,921	10,200	8,130	8,200
			Total—37. r. **B.—Non-European**—Voted.	51,829	54,500	58,615	47,000
Grand Total—37. r.—Miscellaneous ..				58,452	68,000	72,923	60,600

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

DEMAND XVI—MEDICAL

ESTIMATE OF THE TOTAL AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) 91,24,900

Total of sums Charged on Revenues *6,04,500*

38—MEDICAL.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. a. MEDICAL ESTABLISHMENT—								
a. A. ALL-INDIA MEDICAL COUNCIL ..	..	4,243	..	2,800	..	3,236	..	1,800
a. B. SUPERINTENDENCE—								
1. PAY OF OFFICERS ..	*35,992*	12,000	*36,000*	12,000	*36,042*	12,000	*36,000*	12,000
2. PAY OF ESTABLISHMENTS ..	..	51,595	..	53,700	..	52,557	..	55,500
3. OTHER CHARGES.	*5,090*	11,503	*5,900*	10,800	*4,434*	10,737	*3,400*	13,600
4. CUSTOMS DUTY ON IMPORTED STORES ..	..	37,684	..	47,900	..	43,262	..	57,100
a. C. DISTRICT MEDICAL OFFICERS—								
1. PAY OF OFFICERS ..	*1,67,779*	4,45,069	*1,93,200*	4,26,800	*2,09,048*	4,11,387	*2,16,600*	4,25,000
2. PAY OF ESTABLISHMENTS ..	..	1,61,281	..	1,70,200	..	1,52,868	..	1,55,000
3. ALLOWANCES..	*10,397*	30,199	*10,600*	27,600	*14,428*	24,670	*11,200*	27,000
4. CONTINGENCIES.	*209*	19,107	*300*	18,900	*329*	18,523	..	19,400
a. D. METTUR TOWNSHIP ADMINISTRATION	..	..	..	..	..	..	..	..
TOTAL—38. a. ..	*2,19,467*	7,76,014*	*2,46,000*	7,70,700	*2,64,281*	7,29,240	*2,67,200*	7,66,400

* Includ

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. b. HOSPITALS AND DISPENSARIES—								
b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL)—								
1. PAY OF OFFICERS.	*16,924*	2,00,775	*10,300*	2,21,200	*14,276*	2,02,340	*22,200*	2,20,000
2. PAY OF ESTABLISHMENTS ..	..	3,90,093	..	4,22,100	..	4,11,642	..	4,33,800
3. ALLOWANCES AND HONORARIA ..	*5,057*	1,60,604	*3,500*	1,79,400	*4,854*	1,65,571	*8,500*	1,79,200
4. CONTINGENCIES..	*57,980*	2,01,503	*56,800*	2,04,900	*50,782*	1,86,230	..	2,47,700
5. DIET	..	2,68,153	..	2,94,000	..	3,02,589	..	2,75,000
6. MEDICINES AND HOSPITAL NECESSARIES..	..	3,81,879	..	3,45,800	..	4,36,067	..	3,40,000
7. STIPENDS TO NURSING AND MIDWIFERY PUPILS ..	..	79,025	..	85,600	..	84,410	..	90,100
8. OTHER CHARGES.	..	15,194	..	20,400	..	21,840	..	16,300
b. B. MUFASSAL HOSPITALS AND DISPENSARIES—								
I. ORDINARY AREAS.								
1. PAY OF OFFICERS.	..	3,60,264	..	3,49,100	..	3,39,634	..	3,42,000
2. PAY OF ESTABLISHMENTS ..	..	9,61,036	..	9,84,100	..	9,75,272	..	10,37,900
3. ALLOWANCES AND HONORARIA ..	..	1,37,623	..	1,48,500	..	1,50,987	..	1,62,700
4. CONTINGENCIES..	*10,648*	1,48,848	*11,500*	1,44,500	*12,059*	1,74,241	..	1,93,600
5. PETTY CONSTRUCTION AND REPAIRS ..	..	38,400	..	45,500	..	46,558	..	60,600
6. DIET	..	5,98,005	..	5,92,900	..	6,15,094	..	6,29,200
Carried over ..	*90,609*	39,41,402	*82,100*	40,38,000	*81,971*	41,12,475	*30,700*	42,28,100

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. b. HOSPITALS AND DISPENSARIES—*cont.*								
Brought forward ..	*90,609*	39,41,402	*82,100*	40,38,000	*81,971*	41,12,475	*30,700*	42,28,100
b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*								
I. ORDINARY AREAS—*cont.*								
7. MEDICINES AND HOSPITAL NECESSARIES ..	..	7,14,807	..	7,46,600	..	7,42,937	..	7,93,200
8. OTHER CHARGES ..	..	1,88,824	..	2,09,400	..	1,92,904	..	2,07,600
II. PARTIALLY EXCLUDED AREAS.								
1. PAY OF OFFICERS ..	..	6,810	..	..	..	..		
2. PAY OF ESTABLISHMENTS	..	95,773	..	27,700	..	27,559		27,800
3. OTHER CHARGES ..	..	17,072	..	4,700	..	3,274	..	3,600
4. MEDICINES AND HOSPITAL NECESSARIES ..	..	12,478	..	3,000	..	2,794	..	3,900
III. EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	*10,988*	..	*13,700*	..	*14,081*	..	*16,000*	..
b. C. INDIAN MEDICAL SCHOOL HOSPITAL—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	22,979	..	24,300	..	22,920	..	24,600
2. CONTINGENCIES ..	*1,027*	37,266	*1,000*	36,900	*951*	41,702	..	39,400
Carried over ..	*1,02,624*	50,37,411	*96,800*	50,90,600	*97,003*	51,46,565	*46,700*	53,28,200

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
38. b. HOSPITALS AND DISPENSARIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*1,02,624*	50,37,411	*96,800*	50,90,600	*97,003*	51,46,565	*46,700*	53,28,200
b. D. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—TALUK HEADQUARTER INSTITUTIONS—								
I. ORDINARY AREAS—								
1. PAY OF OFFICERS ..	..	41,997	..	44,400	..	46,211	..	46,600
2. PAY OF ESTABLISHMENTS	..	1,68,107	..	1,69,000	..	1,61,184	..	1,68,000
3. ALLOWANCES ..	..	8,839	..	7,800	..	9,140	..	8,800
II. PARTIALLY EXCLUDED AREAS— PAY OF OFFICERS AND OTHER CHARGES ..	..	35,186	..	12,500	..	12,360	..	12,800
b. E. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—OTHER INSTITUTIONS—								
I. ORDINARY AREAS—								
OTHER INSTITUTIONS ..	..	2,10,370	..	1,96,800	..	1,81,670	..	1,80,100
II. PARTIALLY EXCLUDED AREAS— OTHER INSTITUTIONS ..	..	5,073	..	4,600	..	5,142	..	5,500
b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES—								
I. ORDINARY AREAS—								
1. MAINTENANCE GRANTS.	..	1,72,648	..	1,55,100	..	1,50,296	..	1,46,700
2. BUILDINGS AND EQUIPMENT GRANTS.	..	8,653	..	5,300	..	1,717	..	19,600
II. PARTIALLY EXCLUDED AREAS— GRANTS TO LOCAL BODIES.	..	18,059	..	11,400	..	10,890	..	10,900
Carried over ..	*1,02,624*	57,06,343	*96,800*	56,97,500	*97,003*	57,25,175	*46,700*	59,27,200

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
38. b. HOSPITALS AND DISPENSARIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*1,02,624*	57,06,343	*96,800*	56,97,500	*97,003*	57,25,175	*46,700*	59,27,200
b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS—								
I. ORDINARY AREAS—								
1. MAINTENANCE GRANTS ..	..	67,605	..	63,900	..	56,566	..	65,600
2. CAPITATION GRANTS TO LEPER ASYLUMS	..	1,12,084	..	1,15,000	..	1,23,229	..	1,24,100
3. BUILDINGS AND EQUIPMENT GRANTS ..	..	67,876	..	1,27,400	..	1,08,744	..	65,800
II. PARTIALLY EXCLUDED AREAS.								
GRANTS TO PRIVATE INSTITUTIONS ..	..	3,000	..	2,000	..	2,000	..	2,000
b. H. SUBSIDIES TO MEDICAL PRACTITIONERS AND MIDWIVES FOR THE MAINTENANCE OF RURAL DISPENSARIES—								
I. ORDINARY AREAS ..	..	2,86,125	..	2,80,200	..	2,79,045	..	3,13,100
II. PARTIALLY EXCLUDED AREAS	..	1,800	..	1,300	..	1,375	..	2,300
b. J. OTHER CHARGES ..	..	21,850	..	22,200	..	20,597	..	28,000
TOTAL—38. b. ..	*1,02,624*	62,66,683	*96,800*	63,09,500	*97,003*	63,16,731	*46,700*	65,28,100
38. c. MEDICAL COLLEGES AND SCHOOLS—								
c. A. MEDICAL COLLEGES—								
1. PAY OF OFFICERS.	*1,14,335*	4,75,387	*1,40,000*	4,92,200	*1,33,283*	4,76,485	*1,30,000*	4,92,400
2. PAY OF ESTABLISHMENTS ..	..	70,164	..	80,000	..	74,421	..	77,800
3. ALLOWANCES AND HONORARIA ..	*4,566*	25,530	*5,300*	23,700	*5,176*	25,898	*2,800*	26,300
4. APPARATUS AND MATERIALS ..	..	59,007	..	96,600	..	98,639	..	93,200
5. BOOKS AND PERIODICALS ..	..	9,956	..	11,000	..	11,362	..	18,000
6. CONTINGENCIES ..	*7,743*	24,663	*13,400*	26,300	*13,121*	22,769	..	36,300
Carried over ..	*1,26,644*	6,64,707	*1,58,700*	7,29,800	*1,51,580*	7,09,574	*1,32,800*	7,44,000

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. c. MEDICAL COLLEGES AND SCHOOLS—*cont.*								
Brought forward ..	*1,26,644*	6,64,707	*1,58,700*	7,29,800	*1,51,580*	7,09,574	*1,32,800*	7,44,000
c. B. MEDICAL SCHOOLS EXCLUDING THE INDIAN MEDICAL SCHOOL—								
1. PAY OF OFFICERS.	*1,814*	60,582	*2,400*	67,400	*2,400*	62,733	*2,400*	68,000
2. PAY OF ESTABLISHMENTS ..	..	51,178	..	54,700	..	50,411	..	54,700
3. ALLOWANCES AND HONORARIA ..	*365*	13,454	*500*	14,400	*480*	21,032	*500*	16,600
4. SCHOLARSHIPS AND STIPENDS.	..	15,778	..	15,200	..	13,572	..	15,300
5. LABORATORY CHARGES AND BOOKS AND PERIODICALS ..	..	18,594	..	12,800	..	12,359	..	12,800
6. CONTINGENCIES ..	*9,629*	15,387	*9,800*	16,400	*9,822*	14,976	..	25,800
7. GRANTS-IN-AID ..	..	9,310	..	7,600	..	6,080	..	7,000
c. C. INDIAN MEDICAL SCHOOL—								
1. PAY OF OFFICERS.	..	10,800	..	10,800	..	10,800	..	10,800
2. PAY OF ESTABLISHMENTS ..	..	34,544	..	36,100	..	35,682	..	36,100
3. CONTINGENCIES ..	..	10,589	..	10,700	..	10,990	..	10,700
4. OTHER CHARGES.	..	22,824	..	22,000	..	22,332	..	21,800
TOTAL—38. c. ..	*1,38,452*	9,27,747	*1,71,400*	9,97,900	*1,64,282*	9,70,541	*1,35,700*	10,23,600

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. d. MENTAL HOSPITALS—								
A. PAY OF OFFICERS.	*212*	40,085	*600*	40,400	*579*	38,689	*600*	36,200
B. PAY OF ESTABLISHMENTS ..	..	1,31,498	..	1,39,400	..	1,39,434	..	1,42,300
C. ALLOWANCES AND HONORARIA ..	..	10,510	..	9,000	..	12,127	..	11,700
D. CONTINGENCIES ..	*13,823*	21,622	*16,000*	21,200	*15,172*	22,361	..	39,200
E. DIET	..	1,83,133	..	1,81,000	..	1,86,702	..	1,90,500
F. MEDICINES AND HOSPITAL NECESSARIES ..	..	24,505	..	23,000	..	27,434	..	28,100
G. OTHER CHARGES..	..	11,529	..	11,000	..	11,352	..	11,000
TOTAL—38. d. ..	*14,035*	4,22,882	*16,600*	4,25,000	*15,751*	4,38,099	*600*	4,59,000
38. e. CHEMICAL EXAMINER—								
A. PAY OF OFFICERS ..	*15,101*	14,280	*11,700*	16,000	*8,760*	16,507	*1,500*	18,000
B. PAY OF ESTABLISHMENTS	..	5,132	..	5,200	..	4,302	..	5,200
C. OTHER CHARGES ..	..	4,646	..	4,300	..	4,446	..	4,900
D. CHARGES PAYABLE TO GOVERNMENTS DEPARTMENTS, ETC.	..	19,180	..	21,500	..	13,560	..	21,500
TOTAL—38. e. ..	*15,101*	43,238	*11,700*	47,000	*8,760*	38,815	*1,500*	49,600
38. f. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*8,570*	..	..	..	*4,307*	..	*1,200*	..
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*59,268*	14,371	*89,000*	16,400	*30,747*	23,533	*1,08,800*	20,800
B. STERLING OVERSEAS PAY ..	*53,680*	267	*55,000*	..	*60,133*	..	*42,800*	..
Carried over ..	*1,21,518*	14,638	*1,44,000*	16,400	*95,187*	23,533	*1,52,800*	20,800

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on Revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. f. CHARGES IN ENGLAND—*cont.*								
II. HIGH COMMISSIONER FOR INDIA—*cont.*								
Brought forward ..	*1,21,518*	14,638	*1,44,000*	16,400	*95,187*	23,533	*1,52,800*	20,800
C. STORES FOR INDIA	..	2,42,579	..	2,28,400	..	1,17,880	..	2,77,200
D. OTHER CHARGES—								
(i) CONTRIBUTION FOR TROPICAL DISEASES BUREAU ..	..	200	..	200	..	200	..	200
(ii) RECRUITMENT EXPENSES ..	..	..	..	800	..	613	..	..
TOTAL—38. f. ..	*1,21,518*	2,57,417	*1,44,000*	2,45,800	*95,187*	1,42,226	*1,52,800*	2,98,200
38. g. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	— *632*	— 77	..	..	— *434*	— 104 }	..	..
B. STORES ..	..	— 1,258	..	..	..	— 449 }		
TOTAL—38. g. ..	— *632*	— 1,335			— *434*	— 553	..	..
TOTAL—DEMAND XVI—MEDICAL (ALSO MAJOR HEAD 38).	*6,10,565*	86,92,646	*6,86,500*	87,95,900	*6,44,830*	86,35,099	*6,04,500*	91,24,900
	93,03,211		94,82,400		92,79,929		97,29,400	

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
a. A. ALL INDIA MEDICAL COUNCIL.			a. A.—ALL INDIA MEDICAL COUNCIL.	RS.	RS.	RS.	RS.
			VOTED—				
			TRAVELLING ALLOWANCES ..	4,243	1,800	3,236	1,800
			Grants-in-aid (Grants to the Madras Medical Council) ..	..	1,000	..	..
			TOTAL 38. a. A.—ALL INDIA MEDICAL COUNCIL ..	4,243	2,800	3,236	1,800

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. B. SUPERINTENDENCE.	RS.	RS.	RS.	RS.
a. B. 1. PAY OF OFFICERS.			CHARGED ON REVENUES—				
	1	*1*	*Surgeon-General (3,000)*	*35,992*	*36,000*	*36,042*	*36,000*
			VOTED	12,000	12,000	12,000	12,000
	1	1	Personal Assistant to the Surgeon-General (1,000)				
			TOTAL—a. B. 1. { *Charged on revenues* ..	*35,992*	*36,000*	*36,042*	*36,000*
			TOTAL—a. B. 1. { VOTED ..	12,000	12,000	12,000	12,000
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED	51,595	53,700	52,557	55,500
	1	1	Manager (300—10—350).				
	39	39	Superintendents 1 (200—250), 4 (125—175); Clerks 14 (65—125), 15 (40—80); Typists 5 (40—80); Special pay—Shorthand 2 (15); Typewriting 2 (10).				
	18	18	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 14 (15—20), 1 (12—17); Personal pay 1 (½).				
			Leave Allowances				
	4	6	Temporary—Clerks 5 (37) (1 for 12 months, 1 for 6 months, 1 for 4 months and 2 for 3 months); Personal pay 4 (3); Peon 1 (12) for 11 months ..				
			TOTAL—a. B. 2.—VOTED ..	51,595	53,700	52,557	55,500
a. B. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including contribution for passages of officers transferred to and from other Governments)	*2,569*	*3,400*	*1,913*	*3,400*
			VOTED—				
			TRAVELLING ALLOWANCES (INCLUDING OTHER COMPENSATORY) 1 (50); Madras House Allowance 1 (65); Presidency Allowance 1 (2½)	2,316	2,400	2,244	2,400
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,045	1,800	2,134	2,100
			SERVICE POSTAGE AND TELEGRAMS.	3,519	3,600	3,317	3,600
			RATES AND TAXES	*2,521*	*2,500*	*2,521*	2,500
			OTHER PETTY CONTINGENCIES .. (Including Pay of Menials, Books and Periodicals, etc.)	3,623	3,000	3,042	3,000
			TOTAL—a. B. 3. { *Charged on revenues.*	*5,090*	*5,900*	*4,434*	*3,400*
			TOTAL—a. B. 3. { VOTED ..	11,503	10,800	10,737	13,600
a. B. 4. CUSTOMS DUTY ON IMPORTED STORES.			TOTAL—a. B. 4.—VOTED ..	37,684	47,900	43,262	57,100
			TOTAL—a. B.—SUPERINTENDENCE.	1,53,864	1,66,300	1,59,032	1,77,600
			Charged on revenues ..	*41,082*	*41,900*	*40,476*	*39,400*
			VOTED ..	1,12,782	1,24,400	1,18,556	1,38,200

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			a. C. DISTRICT MEDICAL OFFICERS.	RS.	RS.	RS.	RS.
a. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*1,67,779*	*1,93,200*	*2,09,048*	*2,16,600*
	13	*14*	*Presidency District Surgeon 1, Mufassal District Medical Officers (I.M.S.) 13 (500—1,850).*				
			VOTED	4,45,069	4,26,800	4,11,387	4,25,000
	18	17	Civil Surgeons 12 (500—900), 5 (450—75/2—750).				
	23	23	Assistants to District Medical Officers 22 (200—450); Military Assistant Surgeon 1 (450—500).				
	23	23	Reserve Assistant Surgeons 22 (200—450), 1 (450—500).				
			TOTAL—a. C. 1. { *Charged on revenues.*	*1,67,779*	*1,93,200*	*2,09,048*	*2,16,600*
			TOTAL—a. C. 1. { VOTED ..	4,45,069	4,26,800	4,11,387	4,25,000
a. C. 2. PAY OF ESTABLISHMENTS.			VOTED	1,61,281	1,70,200	1,52,868	1,55,000
	60	55	Reserve Sub-Assistant Surgeons 54 (75—175 ; 200) ; 1 (65—170).				
	92	92	Clerks 9 (60—80), 4 (55—70), 2 (40—65), 71 (35—60), 5 (30—55), 1 (20—35); Special pay—Shorthand 1 (25); Typewriting 2 (10).				
	38	38	Peons 1 (15—20), 33 (12—18), 4 (12—17).				
	2	2	Temporary—Clerks 2 (35—60) ..				
			Leave Allowances.				
			TOTAL—a. C. 2.—VOTED ..	1,61,281	1,70,200	1,52,868	1,55,000
a. C. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES ..	*7,165*	*7,000*	*8,727*	*7,000*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*3,232*	*3,600*	*5,701*	*4,200*
			VOTED—				
			TRAVELLING ALLOWANCES ..	28,001	25,000	22,620	25,000
			OTHER COMPENSATORY	2,198	2,600	2,050	2,000
			Local Allowances 5 (50), 2 (15), 1 (18) for 6 months, 1 (18) for 3 months, 3 (9), 1 (2½), 1 (1-13-0); Presidency Allowances to officers who may go on leave.				
			TOTAL—a. C. 3. { *Charged on revenues.*	*10,397*	*10,600*	*14,428*	*11,200*
			TOTAL—a. C. 3. { VOTED ..	30,199	27,600	24,670	27,000

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. C. DISTRICT MEDICAL OFFICERS—*cont.*	RS.	RS.	RS.	RS.
a. C. 4. CONTINGENCIES.			VOTED—				
			RENTS	780	800	780	800
			SERVICE POSTAGE AND TELEGRAMS.	14,042	14,000	13,763	14,000
			OTHER PETTY CONTINGENCIES ..	** 209* 4,285	** 300* 4,100	** 329* 3,980	4,600
			TOTAL—a. C. 4.—VOTED ..	*209* 19,107	*300* 18,900	*329* 18,523	19,400
			TOTAL—a. C. DISTRICT MEDICAL OFFICERS ..	8,34,041	8,47,600	8,31,253	8,54,200
			Charged on revenues ..	*1,78,385*	*2,04,100*	*2,23,805*	*2,27,800*
			VOTED ..	6,55,656	6,43,500	6,07,448	6,26,400
			a. D. METTUR TOWNSHIP ADMINISTRATION.				
a. D. METTUR TOWNSHIP ADMINISTRATION.			VOTED—				
			Medical Relief	..	..	..	3,500
			Deduct—Transfer to 50. Civil Works—Establishments	..	..	..	— 3,500
			TOTAL—a. D—METTUR TOWNSHIP ADMINISTRATION—VOTED ..	..	..	..	..
GRAND TOTAL—38. a.—MEDICAL ESTABLISHMENTS ..				9,95,481	10,16,700	9,93,521	10,33,600
			Charged on revenues ..	*2,19,467*	*2,46,000*	*2,64,281*	*2,67,200*
			VOTED ..	7,76,014	7,70,700	7,29,240	7,66,400

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL).				
b. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*16,924*	*10,300*	*14,276*	*22,200*
	1	*1*	*Director, Barnard Institute of Radiology 1 (1,000—50—1,500); Special pay 1 (200), 1 (150).*				
			VOTED	2,00,775	2,21,200	2,02,340	2,20,000
	9	8	Civil Surgeons 8 (500—1,000), Personal pay 1 (200), Special pay 1 (75).				
	2	2	Superintendent of the Victoria Caste and Gosha Hospital 1 (450—$\frac{40}{3}$—850); Director, Tuberculosis Institute, 1 (500—75/2—800); Overseas pay 1 (150)				
			Contribution to the Women's Medical Service 1 (120) ..				
			Carried over .. *Charged on revenues.*	*16,924*	*10,300*	*14,276*	*22,200*
			Carried over .. Voted ..	2,00,775	2,21,200	2,02,340	2,20,000

* Rates and taxes.

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. Presidency Hospitals (excluding the Indian Medical School Hospital)—*cont.*	RS.	RS.	RS.	RS.
			Brought forward .. *Charged on revenues.*	*16,924*	*10,300*	*14,276*	*22,200*
			Brought forward .. Voted ..	2,00,775	2,21,200	2,02,340	2,20,000
b. A. 1. Pay of Officers—*cont.*			Voted—				
	21	22	Civil Assistant Surgeons 14 (200—450), 1 (175—400); Women Assistant Surgeons 5 (200—450), 2 (175—400); Personal pay 3 (150); Special pay 1 (30)				
	2	2	Temporary, Lay Secretary 1 (1,050); Civil Assistant Surgeon 1 (200—450)				
			Total—b. A. 1. *Charged on revenues.*	*16,924*	*10,300*	*14,276*	*22,200*
			Total—b. A. 1. Voted ..	2,00,775	2,21,200	2,02,340	2,20,000
b. A. 2. Pay of Establishments.			Voted	3,90,093	4,22,100	4,11,642	4,33,800
	21	21	Sub-Assistant Surgeons 3 (200), 15 (75—175), Women Sub-Assistant Surgeon 1 (75—175); Health Visitors 2 (75—125); Personal pay 2 (50), 1 (30).				
	2	7	Assistant Physicist 1 (100—200); Laboratory attendant 1 (28—45), 4 (23—35), 1 (19—30) ..				
	145	145	Matrons 1 (300—400), 1 (250—325), 1 (200—300), 1 (175—250), 5 (175—225), Sisters 11 (150—200), 4 (125—10/2—175); Nurses 38 (75—125), 79 (65—½—120), 4 (30—70); Personal pay 1 (7½), 1 (2½)				
	13	13	Nurse Housekeepers 1 (100—125), 1 (70—100), 1 (40); Lay Housekeeper 1 (35); Indian Midwife and Female Dressers 3 (30—70), 1(30—55); Nuns 1 (75), 4 (70); Personal pay 1 (5) ..				
	36	36	Compounders 33 (33—40—50), 3 (28—40).				
	6	6	Artist 1 (85—125); Artist Photographer 1 (60—80); Radiographers 2 (60—80); Dark Room Assistants 2 (40—65)				
	33	33	Stewards 1 (200—10—250), 4 (85—125), 1 (50—5—100), 3 (65—85), 9 (40—65), 1 (30—55); Storekeepers 1 (85—125), 1 (65—85), 6 (40—65), 2 (23—35), 1 (19—30); Linen-keepers 1 (65—85), 1 (40—65), 1 (23—35).				
	34	34	Accountants 1 (125—175), 1 (125—150), 2 (65—85), 1 (40—65); Clerks and Typists 25 (40—65), 2 (30—55); Attender 1 (19—30); Special pay—Shorthand 3 (25); 1 (15); Typewriting 2 (10); Sergeant 1 (75)				
	24	24	Electrical Supervisor 1 (100—10/2—110—15/2—200); Electricians 1 (70—100); 1 (32—2/2—40); Mechanic chargeman 1 (55—3/2—70—5/2—75); Shift chargeman 1 (55—3/2—70—5/2—75), Mechanic 1 (55—70); Gas Mechanic 1 (35—1—45); Assistant Mechanic 1 (25—30); Engine-driver and Drivers 2 (45—2—65), 1 (35—2—55), 3 (35—1—45), 3 (32—2/2—40), Assistant Drivers 3 (19—2/2—23—1/2—24); Assistant gas maker 1 (19—2/2—23—1/2—24); Wiremen 3 (19—2/2—23—1/2—24).				
			Carried over ..	3,90,093	4,22,100	4,11,642	4,33,800

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL) —*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	3,90,093	4,22,100	4,11,642	4,33,800
			VOTED—*cont.*				
b. A. 2. PAY OF ESTABLISHMENTS —*cont.*	282	277	Theatre Assistants 6 (23—35), 1 (28—32), 1 (19—29); X-Ray Attendants 2 (23—35), 1 (19—2/2—25—½—30), Nursing orderlies 24 (20—25) old scale, 3 (20—25), new scale, 125 (15—20), 36 (15—19), 15 (12—17), Personal pay 2 (½), Weighman 1 (20—25), 4 (15—20), 1 (12—17); Daffadars 2 (20—25); Attendants 2 (19—2/2—23—1/2—24), 12 (15—20), 5 (12—17); Peons 26 (15—20), 10 (12—17) ..				
	142	142	Totis 77 (15), 65 (12); Bonus to Totis 141 (2)				
			Leave Allowances				
	61	93	Temporary Masseuse 1 (250); Sub-Assistant Surgeons 3 (75—175), Personal pay 1 (50); Women Sub-Assistant Surgeons 2 (65—170), Assistant Physicist 1 (100—200); Sisters 2 (125—175); Senior Staff Nurse 1 (100—125); Nurses 9 (65—120); Personal Pay 1 (7½); Lady Social worker 1 (55—5/2—110), X-Ray Assistants 3 (55—70); Male nurses 4 (35—5/2—65); Head clerk and Accountant 1 (65—85); Enquiry clerk and Storekeeper 1 (30—55); Clerks 4 (30—55); Typists 2 (30—50); Assistant Store keeper 1 (19—30); Assistant House-keeper 1 (35); Dark Room Assistant 1 (30—50); Theatre Assistants 2 (19—29); Nursing orderlies 2 (15—20), 30 (15—19), Personal pay 1 (2½); Wireman 1 (19—24); Compounders 6 (28—40); Daffadar 1 (17—½—22); Peons 2 (15), 6 (12—17); Attendant 1 (12—17); Totis 3 (15), 1 (12); Bonus to Totis 4 (2).				
			TOTAL—b. A. 2.—VOTED ..	3,90,093	4,22,100	4,11,642	4,33,800
b. A. 3. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			Travelling allowances	*216*	*500*	*123*	*1,500*
			Honoraria	*808*	*500*	*983*	*1,000*
			Other compensatory	*4,033*	*2,500*	*3,748*	*6,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	2,560	5,300	3,012	3,800
			OTHER COMPENSATORY	1,54,994	1,70,300	1,60,537	1,73,200
			Madras House Allowances, Presidency Allowances; Compensatory allowances in lieu of private practice; Conveyance Allowances; Subsistence Allowances to House Surgeons and Physicians, Ration Allowances; Dhobi Allowances; Uniform Allowances to Nurses.				
			HONORARIA	3,050	3,800	2,022	2,200
			Honoraria—Superintendent and Examiners in connexion with the Diploma in Board Examinations in Sick Nursing and Midwifery, Ophthalmology and Gynæcology; fees for private Bacteriological and Pathological examinations conducted in hospitals; fees payable to Medical Officers for Medical Board Examination of I.C.S., etc., candidates, etc.				
			TOTAL—b. A. 3. *Charged on revenues.*	*5,057*	*3,500*	*4,854*	*8,500*
			TOTAL—b. A. 3. VOTED ..	1,60,604	1,79,400	1,65,571	1,79,200

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation.	Strength.		Details.	Figures by detailed account heads.			
	1936-1937.	1937-1938.		Accounts, 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL) —*cont.*	RS.	RS.	RS.	RS.
b. A. 4. CONTINGENCIES.			VOTED— PAY OF MENIALS	50,448	52,200	51,877	52,200
			ELECTRIC CURRENT	1,18,420	1,25,000	1,07,055	1,10,000
			TELEPHONE CHARGES	5,378	5,200	5,257	5,400
			PURCHASE AND REPAIR OF FURNITURE	3,368	3,200	4,176	3,000
			OFFICE EXPENSES	3,380	3,400	3,455	3,600
			CLEANING CHARGES	3,772	5,500	5,325	5,500
			FREIGHT CHARGES	1,979	1,700	1,865	2,000
			RATES AND TAXES	*57,980*	*56,800*	*50,782*	56,800
			OTHER PETTY CONTINGENCIES ..	14,758	8,700	7,220	9,200
				57,980	*56,800*	*50,782*	..
			TOTAL—b. A. 4.—VOTED ..	2,01,503	2,04,900	1,86,230	2,47,700
b. A. 5. DIET.			TOTAL—b. A. 5.—VOTED ..	2,68,153	2,94,000	3,02,589	2,75,000
b. A. 6. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. A. 6.—VOTED ..	3,81,879	3,45,800	4,36,067	3,40,000
b. A. 7. STIPENDS TO NURSING AND MIDWIFERY PUPILS.			VOTED	79,025	85,600	84,410	90,100
	222	238	Pupil Nurses 78 (40), 54 (30), 46 (20); Midwifery pupils 28 (40), 32 (30).				
			TOTAL—b. A. 7.—VOTED ..	79,025	85,600	84,410	90,100
b. A. 8. OTHER CHARGES.			TOTAL—b. A. 8.—VOTED ..	15,194	20,400	21,840	16,300
			TOTAL—b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL)	17,77,187	18,44,000	18,80,601	18,32,800
			Charged on revenues ..	*79,961*	*70,600*	*69,912*	*30,700*
			VOTED ..	16,97,226	17,73,400	18,10,689	18,02,100
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES.				
			I. ORDINARY AREAS.				
b. B. I. 1. PAY OF OFFICERS.			VOTED	3,60,264	3,49,100	3,39,634	3,42,000
	73	74	Military Assistant Surgeon, First class, 1 (450—500); Civil Assistant Surgeons 61 (200—450); 2 (175—400); Women Assistant Surgeons 6 (200—450), 3 (175—400); Radiologist 1 (200—450); Personal pay 1 (150); Special pay 2 (67½), 1 (30)				
	2	1	Temporary— Women Assistant Surgeon 1 (175—400)				
			TOTAL—b. B. I. 1.—VOTED ..	3,60,264	3,49,100	3,39,634	3,42,000

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			b. B. Mufassal Hospitals and Dispensaries—*cont.*				
			I. Ordinary Areas—*cont.*				
b. B. I. 2. Pay of Establishments.			Voted	9,61,036	9,84,100	9,75,272	10,37,900
	201	200	Women Apothecaries 10 (150—300); Sub-Assistant Surgeons 122 (75—260); Women Sub-Assistant Surgeons 58 (75—200), 10 (65—170); Personal pay 3 (50), 1 (25), 1 (20); Special pay 1 (36), 1 (30), 4 (20).				
	322	324	Matrons 2 (175—225), 1 (150—195); Sisters 4 (150—200), 4 (125—175); Nurses 76 (75—125), 85 (65—120); Housekeeper 1 (40); Male Nurses 2 (15—25); Personal pay 2 (10), 4 (7½), 1 (5); Midwives 134 (30—70), 15 (30—55); Special pay 2 (13½); Personal pay 1 (2).				
	270	271	Pharmacist 1 (50—90); Compounders 243 (30—50), 27 (28—40); Special pay 2 (9); Personal pay 1 (2), 1 (1).				
	30	30	Steward and Clerks 1 (60—80), 27 (35—60), 2 (30—55).				
	22	26	Dark Room Assistants 3 (53—60), 2 (30—50); Radiographer 1 (35—60); Artist Photographer 1 (35—60); Theatre Assistants 3 (20—35), 2 (20—30), 3 (12—18); X-Ray Attendants 5 (20—35), 3 (19—30); Attendants 3 (12—18); Personal pay 1 (8), 1 (7), 1 (4), 1 (2).				
	686	692	Nursing orderlies 6 (20—25), 1 (19—24), 19 (15—20), 48 (15—19), 521 (12—18), 19 (12—17); Special pay 4 (2); Peons 71 (12—18), 7 (12—17).				
	4	6	Electrician 1 (28—38); Wireman 1 (19—24); Personal pay 1 (7); Storekeepers 2 (35—60); Weighman 1 (12—18); Jamadar 1 (17—22).				
	306	307	Totis 183 (12), 6 (11), 118 (10); Special pay 3 (2), 1 (1); Personal pay 1 (3), 9 (2), 3 (1½), 2 (1); Bonus to totis 302 (2).				
			Leave Allowances.				
			Temporary—				
	73	106	Sub-Assistant Surgeons 2 (75—200), 4 (65—170); Nurses 1 (75—125), 50 (65—120), 1 (40—75); Nun 1 (50); Sisters 4 (125—175); 1 (150-200); Midwives 2 (30—55); Compounders 8 (30—40), 21 (28—40); Clerk 1 (35—60), 3 (30—55); Storekeeper 1 (30—55); Dark Room Assistants 4 (30—55); Radiographer II 1 (30—55); Mechanic 1 (40—60); Special pay 2 (20).				
	95	129	X-Ray Attendants 3 (19—30); Nursing Orderlies 1 (15—20), 52 (15—½—19), 10 (12—18); 2 (12—17); Special pay 2 (2); Laboratory Attendant 1 (12—17); Purveyors 3 (15); Gate Peon 1 (12—17); Male Totis 23 (12), 3 (10); Female Totis 29 (10), 1 (9); Special pay 1 (2); Bonus to totis 56 (2).				
			Total—b. B. I. 2.—Voted ..	9,61,036	9,84,100	9,75,272	10,37,900

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. B. I. 3. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	31,936	25,000	33,330	32,100
			OTHER COMPENSATORY	1,05,687	1,23,500	1,17,657	1,30,600
			X-Ray allowances 1 (100), 4 (40), 1 (30), 9 (5); Local Allowances 2 (22½), 4 (18), 16 (13½), 13 (9), 11 (4½), 39 (1–13–0), 16 (⅞); Subsistence Allowances to House Surgeons and Physicians 8 (30); House-rent to Nurses, Midwives and Women Compounders 2 (20), 2 (15) 10 (14), 1 (10), 24 (5), 12 (4½), 20 (4), 12 (3½), 40 (3), 1 (2½), 3 (2); Ration Allowances 3 (39⅜), 13 (30⅝), 160 (21⅞), 144 (17½); Dhobi Allowances 319 (2⅝), 150 (1¾); Uniform Allowances to Nurses and Midwives 16 (75), 203 (56¼), 101 (37½), 149 (22½).				
			HONORARIA				
			TOTAL—b. B. I. 3.—VOTED ..	1,37,623	1,48,500	1,50,987	1,62,700
b. B. I. 4. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	31,920	31,800	32,391	34,500
			RENTS	11,725	11,700	14,122	14,500
			ELECTRIC CURRENT AND TELEPHONE CHARGES	31,721	30,600	52,681	45,800
			PURCHASE AND REPAIR OF FURNITURE	6,527	8,200	9,604	16,500
			OFFICE EXPENSES	19,387	18,600	19,297	20,000
			CLEANING CHARGES	12,538	13,200	12,975	13,500
			FREIGHT CHARGES	12,528	10,700	12,888	13,800
			RATES AND TAXES	*10,648*	*11,500*	*12,059*	14,500
			OTHER PETTY CONTINGENCIES ..	22,502	19,700	20,283	20,500
				10,648	*11,500*	*12,059*	..
			TOTAL—b. B. I. 4.—VOTED ..	1,48,848	1,44,500	1,74,241	1,93,600
b. B. I. 5. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—b. B. I. 5.—VOTED ..	38,400	45,500	46,558	60,600
b. B. I. 6. DIET.			TOTAL—b. B. I. 6.—VOTED ..	5,98,005	5,92,900	6,15,094	6,20,200
b. B. I. 7. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. B. I. 7.—VOTED ..	7,14,807	7,46,600	7,42,937	7,93,200

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. B. Mufassal Hospitals and Dispensaries—*cont.*	RS.	RS.	RS.	RS.
			I. Ordinary Areas—*cont.*				
b. B. I. 8. Other Charges.			Voted—				
	71	100	Stipends to Pupil Nurses .. Pupil Nurses 72 (15), 16 (20), 12 (30).	13,165	21,500	17,315	20,600
			Batta to Pregnant Women and Other Charges	28,903	39,900	30,783	32,000
			Charges towards the maintenance of the Leper Settlement at Tirumani (payable to the United Free Church of Scotland Mission)	1,45,850	1,48,000	1,44,806	1,55,000
			Charges towards the training of Medical Officers in the Pasteur Institute, Coonoor ..	906	..	..	..
			Total—b. B. I. 8.—Voted ..	1,88,824	2,09,400	1,92,904	2,07,600
				10,648	*11,500*	*12,059*	..
			Total—b. B. I.—Mufassal Hospitals and Dispensaries—Ordinary Areas—Voted	31,47,807	32,20,600	32,37,627	34,26,800
			II. Partially excluded areas.				
b. B. II. 1. Pay of Officers.			Voted	6,810	..	..	..
			Military Assistant Surgeon (400—500); Special pay (67½).				
			Total—b. B. II. 1.—Voted..	6,810	..	..	..
b. B. II. 2. Pay of Establishments.			Voted	95,773	27,700	27,559	27,800
	9	9	Sub-Assistant Surgeons 8 (75—175), 1 (65—170); Special pay 9 (36).				
	6	7	Compounders 5 (30—40—50), 2 (28—40); Special pay 6 (9); Personal pay 1 (3).				
	3	3	Midwives 2 (30—70), 1 (30—2—50); Special pay 2 (13½), 1 (9).				
	4	4	Nursing Orderlies 2 (12—18), 2 (12—17); Special pay 1 (2).				
	5	5	Dispensary Servants 3 (12), 1 (10); Toti 1 (12); Bonus 1 (2).				
			Leave Allowances				
			Total—b. B. II. 2.—Voted ..	95,773	27,700	27,559	27,800

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
b. B. II. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	11,196	2,800	1,625	1,800
			OTHER COMPENSATORY AND HONORARIA	334	300	145	200
			Other Compensatory—Dhobi Allowances 3 (1¾); House-rent Allowance 1 (3); Uniform Allowances to Midwives 3 (22½).				
			CONTINGENCIES	5,542	1,600	1,504	1,600
			TOTAL—b. B. II. 3.—VOTED..	17,072	4,700	3,274	3,600
b. B. II. 4. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. B. II. 4.—VOTED..	12,478	3,000	2,794	3,900
			TOTAL—b. B. II. MUFASSAL HOSPITALS AND DISPENSARIES—PARTIALLY EXCLUDED AREAS—VOTED.	1,32,133	35,400	33,627	35,300
			III. EXCLUDED AREAS.				
b. B. III. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			CHARGED ON REVENUES—				
			PAY OF ESTABLISHMENTS ..	*6,576*	*8,900*	*9,551*	*11,100*
	13	*13*	*Sub-Assistant Surgeons 4 (75—175); Special pay 1 (35); Compounders 3 (30—50), 1 (28—40); Midwife 1 (30—45); Nursing Orderlies 4 (12—18).*				
			Leave allowances				
			ALLOWANCES	*1,799*	*2,400*	*2,499*	*2,400*
			Travelling allowances; Other compensatory—Local allowances 4 (27), 5 (9), 2 (4½); Uniform allowance 1 (22½) per annum.				
			CONTINGENCIES	*839*	*600*	*791*	*600*
			Medicines and Hospital necessaries.	*1,774*	*1,800*	*1,240*	*1,900*
			TOTAL—b. B. MUFASSAL HOSPITALS AND DISPENSARIES—III. EXCLUDED AREAS—*Charged on revenues* ..	*10,988*	*13,700*	*14,081*	*16,000*
			TOTAL—b. B. MUFASSAL HOSPITALS AND DISPENSARIES.	33,01,576	32,81,200	32,97,394	34,78,100
			Charged on revenues ..	*21,636*	*25,200*	*26,140*	*16,000*
			VOTED ..	32,79,940	32,56,000	32,71,254	34,62,100

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. C. Indian Medical School Hospital.	RS.	RS.	RS.	RS.
b. C. 1. Pay and Allowances of Establishments.			Voted—				
			Pay of Establishments ..	22,217	23,400	21,950	23,700
	9	9	Resident Medical Officers 2 (120—250); Resident Assistant Medical Officer 1 (65—150); Steward Accountant 1 (40—65); Typist 1 (40—65); Storekeeper 1 (40—65); Pharmacy Supervisors 1 (25); 2 (24) ..				
	8	9	Nurses 1 (65—120), 7 (30—55); Compounder 1 (30—40), Personal pay 2 (3)				
	25	28	Compounding Attendants 3 (20—30); Masseur 1 (20); Ward Attendants 1 (19), 10 (15); Pharmacy Attendants 3 (15); Peons 4 (15—20); Totis 3 (15), 3 (12); Bonus 6 (2).				
			Leave allowances.				
	7	3	Temporary—Medical Registrars 2 (100); Woman Assistant Medical Officer 1 (60—130).				
			Allowances	762	900	970	900
			Other Compensatory—Ration Allowance 1 (17-8-0); Dhobi Allowances 8 (2-10-0); House-rent Allowances 5 (3); Uniform Allowances to Nurses 1 (56-4-0), 7 (22-8-0); Presidency Allowance 1 (5)				
			Total—b. C. 1.—Voted ..	22,979	24,300	22,920	24,600
b. C. 2. Contingencies.			Voted—				
			Pay of Menials	2,298	2,300	2,343	2,300
			Rents	4,200	4,200	4,020	4,000
			Electric Current	2,408	2,000	2,721	2,700
			Other Petty Contingencies ..	* *1,027* 759	* *1,000* 900	* *951* 855	1,900
			Diet	11,547	11,000	13,455	12,000
			Medicines and Hospital Necessaries	16,054	16,500	18,308	16,500
				1,027	*1,000*	*951*	..
			Total—b. C. 2.—Voted ..	37,266	36,900	41,702	39,400
			Total—b. C. Indian Medical School Hospital—	*1,027*	*1,000*	*951*	..
			Voted ..	60,245	61,200	64,622	64,000

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. D. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—TALUK HEADQUARTER INSTITUTIONS.				
			I. ORDINARY AREAS.				
b. D. I. 1. PAY OF OFFICERS.			VOTED	41,997	44,400	46,211	46,600
	9	9	Civil and Military Assistant Surgeons (200—450).				
			TOTAL—b. D. I. 1.—VOTED..	41,997	44,400	46,211	46,600
b. D. I. 2. PAY OF ESTABLISHMENTS.			VOTED	1,68,107	1,69,000	1,61,184	1,68,000
	90	90	Sub-Assistant Surgeons 84 (75—175—200), 1 (65—170); Women Sub-Assistant Surgeons 4 (75—175—200), 1 (65—170); Special pay 1 (36).				
			TOTAL—b. D. I. 2.—VOTED..	1,68,107	1,69,000	1,61,184	1,68,000
b. D. I. 3. ALLOWANCES.			VOTED	8,839	7,800	9,140	8,800
			Travelling Allowances; Fixed Travelling Allowances 2 (10).				
			TOTAL—b. D. I. 3.—VOTED..	8,839	7,800	9,140	8,800
			TOTAL—b. D. I. ORDINARY AREAS—VOTED ..	2,18,943	2,21,200	2,16,535	2,23,400
			II. PARTIALLY EXCLUDED AREAS.				
b. D. II. PAY OF OFFICERS AND OTHER CHARGES.			VOTED—				
			PAY OF OFFICERS	10,524	5,400	5,130	4,800
	1	1	Civil Assistant Surgeon 1 (200—450); Special pay 1 (67½).				
			PAY OF ESTABLISHMENTS ..	22,342	6,300	6,659	7,200
	3	3	Sub-Assistant Surgeons 3 (75—175); Special pay 3 (36).				
			TRAVELLING ALLOWANCES ..	2,320	800	571	800
			TOTAL—b. D. II. PARTIALLY EXCLUDED AREAS—VOTED ..	35,186	12,500	12,360	12,800
			TOTAL—b. D. TALUK HEADQUARTER INSTITUTIONS—VOTED ..	2,54,129	2,33,700	2,28,895	2,36,200

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. E. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—OTHER INSTITUTIONS.	RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
b. E. I. OTHER INSTITUTIONS.			VOTED—				
			PAY OF OFFICERS	15,378	16,200	11,239	10,800
	3	2	Civil and Military Assistant Surgeons 2 (200—450).				
			PAY OF ESTABLISHMENTS ..	1,89,552	1,75,500	1,64,968	1,63,800
	95	91	Sub-Assistant Surgeons 91 (75—175—200); Special pay 2 (36).				
			ALLOWANCES	5,440	5,100	5,463	5,500
			Travelling Allowances; Fixed Travelling Allowances 1 (8-12-0), 1 (6-9-0); Other Compensatory—Local Allowances 3 (18), 1 (13-8-0).				
			TOTAL—b. E. I. OTHER INSTITUTIONS—ORDINARY AREAS—VOTED ..	2,10,370	1,96,800	1,81,670	1,80,100
			II. PARTIALLY EXCLUDED AREAS.				
b. E. II. OTHER INSTITUTIONS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	4,580	4,300	4,562	4,800
	2	2	Sub-Assistant Surgeons 2 (75—175); Special pay 2 (36).				
			TRAVELLING ALLOWANCES ..	493	300	580	700
			TOTAL—b. E. II. PARTIALLY EXCLUDED AREAS—VOTED ..	5,073	4,600	5,142	5,500
			TOTAL—b. E. OTHER INSTITUTIONS—VOTED ..	2,15,443	2,01,400	1,86,812	1,85,600
			b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES.				
			I. ORDINARY AREAS.				
b. F. I. 1. MAINTENANCE GRANTS.			VOTED—				
			MAINTENANCE OF HOSPITALS AND DISPENSARIES	1,70,182	1,52,000	1,46,775	1,43,600
			MAINTENANCE OF HOSPITALS AND DISPENSARIES OF INDIAN MEDICINE	1,866	2,500	2,946	2,500
			MEDICAL LENDING LIBRARIES ..	600	600	575	600
			TOTAL—b. F. I. 1.—VOTED.	1,72,648	1,55,100	1,50,296	1,46,700

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. F. I. 2. BUILDINGS AND EQUIPMENT GRANTS.			VOTED—				
			BUILDINGS	8,653	7,100	1,717	26,100
			Deduct—Probable Savings ..	..	— 1,800	..	— 6,500
			TOTAL—b. F. I. 2.—VOTED.	8,653	5,300	1,717	19,600
			TOTAL—b. F. I. ORDINARY AREAS—VOTED ..	1,81,301	1,60,400	1,52,013	1,66,300
			II. PARTIALLY EXCLUDED AREAS.				
b. F. II. GRANTS TO LOCAL BODIES.			VOTED—				
			MAINTENANCE OF HOSPITALS AND DISPENSARIES	18,059	11,400	10,890	10,900
			TOTAL—b. F. II.—PARTIALLY EXCLUDED AREAS—VOTED	18,059	11,400	10,890	10,900
			TOTAL—b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES —VOTED ..	1,99,360	1,71,800	1,62,903	1,77,200
			b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS.				
			I. ORDINARY AREAS.				
b. G. I. 1. MAINTENANCE GRANTS.			TOTAL—b. G. I. 1.—VOTED ..	67,605	63,900	56,566	65,600
b. G. I. 2. CAPITATION GRANTS TO LEPER ASYLUMS.			TOTAL—b. G. I. 2.—VOTED ..	1,12,084	1,15,000	1,23,229	1,24,100
b. G. I. 3. BUILDINGS AND EQUIPMENT GRANTS.			VOTED—				
			BUILDINGS	67,876	1,27,400	1,08,744	81,300
			Deduct—Probable Savings ..	..	..	..	— 15,500
			TOTAL—b. G. I. 3.—VOTED.	67,876	1,27,400	1,08,744	65,800
			TOTAL—b. G. I. ORDINARY AREAS—VOTED ..	2,47,565	3,06,300	2,88,539	2,55,500

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. G. Grants to Private Medical Institutions—*cont.*	RS.	RS.	RS.	RS.
			II. Partially excluded areas.				
b. G. II. Grants to Private Institutions.			Voted—				
			Maintenance of Hospitals and Dispensaries	3,000	2,000	2,000	2,000
			Total—b. G. II. Partially excluded areas—Voted.	3,000	2,000	2,000	2,000
			Total b. G. Grants to Private Medical Institutions—Voted	2,50,565	3,08,300	2,90,539	2,57,500
			b. H. Subsidies to Medical Practitioners and Midwives for the maintenance of Rural Dispensaries.				
			I. Ordinary areas.				
b. H. I. Subsidies, etc.—Ordinary areas.			Voted—				
			Maintenance of Dispensaries ..	2,34,501	2,30,700	2,28,236	2,59,100
			Maintenance of Dispensaries of Indian Medicine	51,624	49,500	50,809	54,000
			Total—b. H. I. Subsidies, etc.—Ordinary areas—Voted	2,86,125	2,80,200	2,79,045	3,13,100
			II. Partially excluded areas.				
b. H. II. Subsidies, etc.—Partially excluded areas.			Voted—				
			Maintenance of subsidized rural dispensaries	1,800	1,300	1,375	2,300
			Total—b. H. II. Subsidies, etc.—Partially excluded areas—Voted.	1,800	1,300	1,375	2,300
			Total—b. H. Subsidies to Medical Practitioners and Midwives for the maintenance of Rural Dispensaries—Voted ..	2,87,925	2,81,500	2,80,420	3,15,400

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. J. OTHER CHARGES. (LEPROSY RELIEF CAMPAIGN.)				
b. J. OTHER CHARGES.			VOTED—				
			PAY OF OFFICERS	4,040	3,000	3,000	3,000
	1	1	Medical officer 1 (175—25/2—400).				
			PAY OF ESTABLISHMENTS ..	11,016	11,100	11,221	13,400
	12	16	Sub-Assistant Surgeons 5 (75—175; 200), 2 (65—170); Special pay 5 (20); Compounders 1 (33), 1 (28—40); Nursing orderlies 5 (15), 1 (15—19); Peons 1 (15).				
			MEDICINES AND OUTFIT ..	794	1,100	390	1,000
			OTHER CHARGES	6,000	7,000	5,986	10,600
			Travelling and other compensatory allowances.				
			TOTAL—b. J. OTHER CHARGES—VOTED ..	21,850	22,200	20,597	28,000
GRAND TOTAL—38. b.—HOSPITALS AND DISPENSARIES ..				63,69,307	64,06,300	64,13,734	65,74,800
			Charged on revenues ..	*1,02,624*	*96,800*	*97,003*	*46,700*
			VOTED ..	62,66,683	63,09,500	63,16,731	65,28,100

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. A. MEDICAL COLLEGES.				
c. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*1,14,335*	*1,40,000*	*1,33,283*	*1,30,000*
	7	*7*	*Principals and Professors, I.M.S., 1 (2,250), 1 (2,100), 1 (1,850), 1 (1,750), 1 (1,500), 1 (1,350), 1 (900); Special pay 2 (150).*				
			VOTED	4,75,387	4,92,200	4,76,485	4,92,400
	20	21	Professors; Anatomy and Physiology 4 (700—1,200); Hygiene 1 (600—1,200); Bacteriology 1 (625—1,150); Pathology 1 (600—900); Dental Surgeon 1 (500—900); Professor of Medical Jurisprudence 1 (500—900); Professors 10 (500—1,000); Midwifery 1 (500—800); Research Officer 1 (500—900); Special pay 1 (200), 11 (150), 5 (50) ..				
			Carried over ..	*1,14,335* 4,75,387	*1,40,000* 4,92,200	*1,33,283* 4,76,485	*1,30,000* 4,92,400

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. A. MEDICAL COLLEGES—*cont.*				
			Brought forward ..	*1,14,335*	*1,40,000*	*1,33,283*	*1,30,000*
				4,75,387	4,92,200	4,76,485	4,92,400
			VOTED—				
c. A. 1. PAY OF OFFICERS —*cont.*	50	51	Assistant Professors 5 (350—800); 1 (250—600), 28 (200—450), 1 (310—480); Research Chemist 1 (250—500); Midwifery Tutor 1 (400—500); Tutor in Physiology 1 (220—340); Curator 1 (200—450); Special pay—Teaching 2 (150), 11 (125), 6 (75), 16 (30); Warden 1 (30)				
			Demonstrators 3 (250—350) ..				
			Personal pay to Lecturers in Anæsthesia, Madras and Vizagapatam Colleges 2 (150) ..				
			Temporary— Venerealogist 1 (200—450); Special pay 1 (75); Woman Tutor 1 (200—450); Curator in Pathology 1 (200—340); Tutors, Clinical 5 (200—300); Assistant to Lecturer in Therapeutics and Diseases of Children 1 (200—25/2—300).				
			TOTAL c. A. 1. *Charged on revenues.*	*1,14,335*	*1,40,000*	*1,33,283*	*1,30,000*
			TOTAL c. A. 1. VOTED ..	4,75,387	4,92,200	4,76,485	4,92,400
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED	70,164	80,000	74,421	77,800
	20	20	Lecturers 3 (125—300), 2 (125—250), 1 (75—150); Laboratory Assistant 1 (80—250); Demonstrators 7 (95), 2 (65), 2 (55); Pharmacist 1 (50—100); Artist 1 (85—125)				
	16	16	Head Clerks 1 (65—85), 1 (60—80); Clerks and Typists 6 (40—65), 4 (35—60); Librarians 2 (40—65), 1 (35—60); Special pay—Shorthand 4 (25); Typewriting 1 (10); Gymnastic Instructor 1 (25—50).				
	5	5	Draftsmen 1 (65—85), 1 (40—65); Mechanic and Game-keeper 2 (35—1—45); Special pay 1 (7½); House-keeper 1 (23)				
	75	77	Attendants 1 (30—50), 17 (23—35), 7 (20—35), 5 (19—30); Peons 22 (15—20), 11 (12—18), 14 (12—17); Personal pay 7 (½).				
			Leave Allowances				
	25	23	Temporary—Physical Director 1 (70—130); Demonstrators 4 (95), 1 (65), 7 (55); Sub-Assistant Surgeon 1 (65—170); Mechanic 1 (30—36); Clerks 2 (30—55); Sergeant 1 (28—3/2—37); Attendants 5 (19—30).				
			TOTAL—c. A. 2.—VOTED.	70,164	80,000	74,421	77,800

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. A. MEDICAL COLLEGES—*cont.*				
			CHARGED ON REVENUES—				
c. A. 3. ALLOWANCES AND HONORARIA.			*TRAVELLING ALLOWANCES* ..	*2,551*	*1,000*	*1,631*	*1,000*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*2,015*	*4,300*	*3,545*	*1,800*
			VOTED—				
			TRAVELLING ALLOWANCES ..	3,025	3,200	5,311	4,000
			Travelling allowances; Fixed Travelling Allowances ..				
			OTHER COMPENSATORY	13,660	11,800	14,090	13,600
			Madras House allowances 1 (70), 3 (50), 1 (49), 2 (48), 3 (45), 1 (44), 1 (43), 1 (40), 1 (37), 1 (33), 1 (27½), 3 (25), 7 (15), 2 (14½), 1 (13½), 1 (12½); Presidency allowances 5 (6½), 19 (2½); Conveyance allowance 1 (15); Compensatory allowance for loss of private practice 1 (50), 1 (30).				
			HONORARIA	8,845	8,700	6,497	8,700
			TOTAL—c. A. 3. *Charged on revenues.*	*4,566*	*5,300*	*5,176*	*2,800*
			TOTAL—c. A. 3. VOTED ..	25,530	23,700	25,898	26,300
c. A. 4. APPARATUS AND MATERIALS.			TOTAL—c. A. 4.—VOTED ..	59,007	96,600	98,639	93,200
c. A. 5. BOOKS AND PERIODICALS.			TOTAL—c. A. 5.—VOTED ..	9,956	11,000	11,362	18,000
c. A. 6. CONTINGENCIES.			VOTED—				
			SCHOLARSHIPS AND STIPENDS ..	4,029	1,900	2,049	1,000
			CONTRIBUTION TO THE CORPORATION OF MADRAS	1,167	2,900	2,096	2,100
			PAY OF MENIALS	3,578	3,800	3,689	3,700
			ELECTRIC CURRENT AND TELEPHONE CHARGES ..	6,244	6,800	5,370	6,300
			CLEANING CHARGES	4,099	4,300	4,297	4,300
			PURCHASE AND REPAIR OF FURNITURE	1,413	2,100	583	1,000
			SERVICE POSTAGE AND TELEGRAMS AND OFFICE EXPENSES ..	1,402	1,500	1,560	1,500
			RATES AND TAXES ..	*7,743*	*13,400*	*13,121*	13,400
			OTHER CONTINGENCIES	2,731	3,000	3,125	3,000
				7,743	*13,400*	*13,121*	..
			TOTAL—c. A. 6.—VOTED ..	24,663	26,300	22,769	36,300
			TOTAL—c. A. MEDICAL COLLEGES ..	7,91,351	8,88,500	8,61,154	8,76,800
			Charged on revenues ..	*1,26,644*	*1,58,700*	*1,51,580*	*1,32,800*
			VOTED ..	6,64,707	7,29,800	7,09,574	7,44,000

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. B. Medical Schools (excluding the Indian Medical School).				
c. B. 1. Pay of Officers.			Charged on revenues	*1,814*	*2,400*	*2,400*	*2,400*
			Special Pay—Superintendent 1 (200).				
			Voted	60,582	67,400	62,733	68,000
	8	8	Assistant Superintendents and Lecturers, C.A.S. 4 (350—800), 4 (200—450); Special pay 1 (200), 7 (150), 2 (30), Warden 1 (30).				
	1	1	Temporary—Lecturer 1 (200—450); Special pay 1 (150).				
			Total—c. B. 1. { *Charged on Revenues.*	*1,814*	*2,400*	*2,400*	*2,400*
			Total—c. B. 1. { Voted ..	60,582	67,400	62,733	68,000
c. B. 2. Pay of Establishments.			Voted	51,178	54,700	50,411	54,700
	9	9	Assistant Lecturers 6 (75—175—200); Women S.A.S. 3 (75—175); Special pay—Teaching 8 (55), 6 (20); Wardens 2 (15) ..				
	5	7	Lecturers and Assistant Lecturers—Non-medical 1 (125—250); 3 (75—5—100—10—150), Personal pay 2 (50); Special pay 1 (10); Laboratory Assistant 1 (55); Demonstrators 2 (55) ..				
	10	10	Clerks 1 (65—85), 2 (40—65), 2 (30—55); Typists 2 (40—65); Librarians 2 (40—65); Personal pay 1 (½); Draughtsman 1 (40—65)				
	30	30	Attendants 10 (23—35), 4 (19—30); Peons 7 (15—20), 9 (12—17) ..				
			Leave Allowances				
	8	6	Temporary—Assistant Lecturer 1 (75—175), 1 (65—170); Special Pay—Teaching 3 (20); Demonstrators 2 (95), 1 (55); Attender 1 (19—30)				
			Total—c. B. 2.—Voted ..	51,178	54,700	50,411	54,700

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. B. Medical Schools (excluding the Indian Medical School)—*cont.*				
c. B. 3. Allowances and Honoraria.			Charged on revenues—				
			Honoraria to Examiners and others.	*365*	*500*	*480*	*500*
			Voted—				
			Travelling Allowances ..	655	600	1,701	2,000
			Other Compensatory	2,452	2,900	4,208	4,200
			Madras House and Presidency allowances 1 (50), 1 (25), 1 (19), 1 (17½), 1 (17), 7 (15), 1 (11), 2 (10½), 1 (8½), 1 (7), 5 (6½), 14 (2½)				
			Honoraria to Examiners and others	10,347	10,900	15,123	10,400
			Remuneration to Examiners; Honoraria to Health Officers, Assistant Lecturers, Student-Demonstrators, etc.				
			Total—c. B. 3. *Charged on revenues.*	*365*	*500*	*480*	*500*
			Total—c. B. 3. Voted ..	13,454	14,400	21,032	16,600
c. B. 4. Scholarships and Stipends.			Total—c. B. 4.—Voted ..	15,778	15,200	13,572	15,300
c. B. 5. Laboratory Charges and Books and Periodicals.			Total—c. B. 5.—Voted ..	18,594	12,800	12,359	12,800
c. B. 6. Contingencies.			Voted—				
			Pay of Menials	2,218	2,200	2,214	2,200
			Rents	3,600	3,600	3,600	3,600
			Electric Current and Telephone Charges	1,267	1,300	1,182	1,200
			Cleaning Charges	2,747	2,800	2,746	2,800
			Rates and Taxes	*9,629*	*9,800*	*9,822*	9,800
			Other Contingencies	5,555	6,500	5,234	6,200
				9,629	*9,800*	*9,822*	..
			Total—c. B. 6.—Voted ..	15,387	16,400	14,976	25,800

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. B. MEDICAL SCHOOLS (EXCLUDING THE INDIAN MEDICAL SCHOOL)—*cont.*	RS.	RS.	RS.	RS.
c.B. 7. GRANTS-IN-AID.			VOTED—				
			Capitation grant	9,310	7,600	6,080	7,000
			TOTAL—c. B. 7.—VOTED ..	9,310	7,600	6,080	7,000
			TOTAL—c. B. MEDICAL SCHOOLS (EXCLUDING THE INDIAN MEDICAL SCHOOL)..	1,96,091	2,01,200	1,93,865	2,03,100
			Charged on revenues ..	*11,808*	*12,700*	*12,702*	*2,900*
			VOTED ..	1,84,283	1,88,500	1,81,163	2,00,200
			c. C. INDIAN MEDICAL SCHOOL.				
c. C. 1. PAY OF OFFICERS.			VOTED	10,800	10,800	10,800	10,800
	1	1	Principal (600—50—900).				
			Leave Allowances.				
			TOTAL—c. C. 1.—VOTED ..	10,800	10,800	10,800	10,800
c. C. 2. PAY OF ESTABLISHMENTS.			VOTED	34,544	36,100	35,682	36,100
	17	22	Lecturers 5 (120—250); Assistant Lecturers 9 (65—150); Herbarium Superintendent 1 (85—120); Clerk-Accountant 1 (65—85); Demonstrators 1 (50), 3 (45); Typist 1 (40—65); Library clerk 1 (30–55); Personal pay 1 (25), 1 (5).				
	6	7	Head Attendant (Sergeant) 1 (23—35); Attendant 1 (19—28); Peons 2 (15—20), 3 (12—17).				
			Leave Allowances.				
	17	11	Temporary Inspecting Medical Officers 2 (100); Clerks 2 (30—55); Clerks 2 (30); Resident Housekeeper 1 (25) (half cost); Peons 2 (15), 2 (12); Special pay 1 (15); Personal pay 2 (5).				
			TOTAL—c. C. 2.—VOTED ..	34,544	36,100	35,682	36,100

38. c.—MEDICAL—Medical Colleges and Schools—cont.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. C. Indian Medical School—*cont.*	RS.	RS.	RS.	RS.
c. C. 3. Contingencies.			Voted— Rents	5,100	5,100	5,100	5,100
			Other Contingencies	5,489	5,600	5,890	5,600
			Total—c. C. 3.—Voted ..	10,589	10,700	10,990	10,700
c. C. 4. Other Charges.			Voted— Scholarships and Stipends ..	4,845	5,000	4,512	4,800
			Laboratory Charges	3,609	3,500	3,109	3,500
			Books and Periodicals ..	1,360	1,300	1,445	1,300
			Allowances .. .. .. Travelling Allowances, Other Compensatory—Presidency Allowance 5 (6–8–0), 4 (2–8–0).	1,916	2,000	2,258	2,000
			Honoraria .. .. .. Honoraria to the President and Members of the Board of Examiners.	10,911	10,000	10,753	10,000
			Other Charges .. .. Grants for practising Indian Medicine payable from the late Tanjore Raja's estate.	183	200	255	200
			Total—c. C. 4.—Voted ..	22,824	22,000	22,332	21,800
			Total—c. C. Indian Medical School—Voted ..	78,757	79,600	79,804	79,400
Grand Total—38. c.—Medical Colleges and Schools ..				10,66,199	11,69,300	11,34,823	11,59,300
			Charged on revenues ..	*1,38,452*	*1,71,400*	*1,64,282*	*1,35,700*
			Voted ..	9,27,747	9,97,900	9,70,541	10,23,600

38. d.—MEDICAL—Mental Hospitals.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
d. A. Pay of Officers.			Charged on revenues .. .. *Superintendent—Special pay 1 (50).*	*212*	*600*	*579*	*600*
			Voted	40,085	40,400	38,689	36,200
	2	2	Superintendent 1 (500—50—900); Deputy Superintendent 1 (200—450); Personal pay 1 (150); Special pay 2 (50).				
	3	3	Civil Assistant Surgeons 3 (200—450); Personal pay 1 (50); Special pay 3 (50).				
	1	1	Temporary— Civil Assistant Surgeon (200—450); Special pay 1 (50).				
			Total—d. A. *Charged on revenues.*	*212*	*600*	*579*	*600*
			Total—d. A. Voted ..	40,085	40,400	38,689	36,200

38. d.—MEDICAL—MENTAL HOSPITALS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
d. B. PAY OF ESTABLISHMENTS.			VOTED	1,31,498	1,39,400	1,39,434	1,42,300
	1	1	Woman Apothecary 1 (150—300); Special pay 1 (50).				
	5	5	Sub-Assistant Surgeons 5 (75—175); Special pay 5 (25).				
	15	15	Matron 1 (200—20—300); Sister 1 (150—5—200); Nurses 4 (75—125), 8 (65—5/2—120), 1 (60—90); Special pay 13 (20).				
	19	19	Steward 1 (85—125); Assistant Stewards 2 (40—65); Clerks and Stewards 3 (35—60); Accountant 1 (65—85); Diet Clerk 1 (40—65); House-keeper 1 (40); Store-keepers 1 (40—65), 2 (35—60); Writer 1 (40—65); Typist 1 (30—55); Linen Clerk 1 (40—65); Work Mistress 1 (60—90); Weaving Masters 1 (40—50), 1 (25—35); Part-time Teacher 1 (8).				
	5	5	Compounders 2 (30—50), 3 (33—40).				
	13	13	Head Overseer 1 (100—5—150); Deputy Overseers 6 (80—100), 6 (75—85).				
	155	155	Attendants and Servants 15 (25—30), 1 (19—24); Personal pay 1 (5), 85 (20—25), 12 (15—19); Personal pay 2 ($2\frac{1}{2}$), 4 ($1\frac{1}{2}$), 36 (15—20), 4 (12—17), 2 (12—18).				
	62	62	Totis 29 (17), 4 (16). 25 (14), 4 (12); Special pay to Toti maistri 1 (5); Bonus to Totis 59 (2).				
			Leave Allowances.				
	86	85	Temporary Sub-Assistant Surgeon 1 (75—175); Special pay 1 (25); Woman Sub-Assistant Surgeon 1 (75—175); Special pay 1 (25); Sister 1 (125—175); Staff Nurses 2 (65—120); Special pay 3 (20); Clerk 1 (30—55); Work Mistress 1 (35); Attendants 53 (15); Totis 12 (16), 9 (14), 4 (12); Bonus to Totis 23 (2).				
			TOTAL—d. B.—VOTED ..	1,31,498	1,39,400	1,39,434	1,42,300
d. C. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES AND HONORARIA	10,510	9,000	12,127	11,700
			Travelling Allowances; Honoraria to Medical Officers for training L.M.P. students of the Medical School for Women, Vellore, in mental diseases.				
			Ration Allowances 1 ($43\frac{3}{4}$), 2 (35), 12 ($26\frac{1}{4}$), 1 (21-14-0) 3 ($17\frac{1}{2}$); Dhobi Allowances 18 (2-10-0); Subsistence allowance to House Surgeons and Physicians 1 (30), 1 (20); Uniform Allowances to Nurses.				
			Presidency allowance 2 ($6\frac{1}{4}$), 2 (5), 42 ($2\frac{1}{2}$), 1 (3); Madras House Allowance 2 (15), 2 (20).				
			TOTAL—d. C.—VOTED ..	10,510	9,000	12,127	11,700

38. d.—MEDICAL—Mental Hospitals—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
d. D. Contingencies.			Voted—				
			Pay of Menials	7,379	7,700	7,657	8,000
			Electric Current	8,966	8,000	8,553	9,000
			Telephone Charges	1,098	1,100	1,087	1,100
			Petty Construction and Repairs.	1,506	1,400	1,473	1,600
			Rates and Taxes ..	*13,823*	*16,000*	*15,172*	16,000
			Other Petty Contingencies ..	2,673	3,000	3,591	3,500
				13,823	*16,000*	*15,172*	..
			Total—d. D.—Voted ..	21,622	21,200	22,361	39,200
d. E. Diet.			Total—d. E.—Voted ..	1,83,133	1,81,000	1,86,702	1,90,500
d. F. Medicines and Hospital Necessaries.			Total—d. F.—Voted ..	24,505	23,000	27,434	28,100
d. G. Other Charges.			Total—d. G.—Voted ..	11,529	11,000	11,352	11,000
Grand Total—38. d.—Mental Hospitals ..				4,36,917	4,41,600	4,53,850	4,59,600
			Charged on revenues ..	*14,035*	*16,600*	*15,751*	*600*
			Voted ..	4,22,882	4,25,000	4,38,099	4,59,000

38. e.—MEDICAL—Chemical Examiner.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
e. A. Pay of Officers.			Charged on revenues	*15,101*	*11,700*	*8,760*	*1,500*
	1	*1*	*Chemical Examiner and Professor of Chemistry (1,850)*				
			Voted	14,280	16,000	16,507	18,000
	3	3	Assistant Chemical Examiners 2 (200—450); Research Assistant to the Chemical Examiner 1 (175—400), Special pay 1 (75).				
			Leave Allowances.				
			Total—e. A. { *Charged on revenues.*	*15,101*	*11,700*	*8,760*	*1,500*
			Total—e. A. { Voted ..	14,280	16,000	16,507	18,000

38. e.—MEDICAL—CHEMICAL EXAMINER—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
e. B. PAY OF ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	5,132	5,200	4,302	5,200
	4	4	Third Assistant 1 (75—150); Clerks 2 (40—65); Clerk and Typist 1 (40—65).				
	2	3	Laboratory Supervisor 1 (23—35); Laboratory Attendants 1 (23—35), 1 (19—30).				
	2	2	Peons (15—20); Personal pay 1 (2½).				
			Leave Allowances.				
			TOTAL—e. B.—VOTED ..	5,132	5,200	4,302	5,200
e. C. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES; MADRAS HOUSE ALLOWANCES; COMPENSATORY ALLOWANCES ..	730	500	903	800
			CONTINGENCIES	1,622	1,900	1,753	1,900
			CUSTOMS DUTY	1,094	800	798	1,100
			LABORATORY CHARGES	273	300	229	300
			HONORARIA	927	800	763	800
			TOTAL—e. C.—VOTED .	4,646	4,300	4,446	4,900
e. D. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, ETC.			CHARGES PAYABLE TO THE CENTRAL GOVERNMENT FOR EXAMINATIONS CONDUCTED BY THE IMPERIAL SEROLOGIST	19,180	21,500	13,560	21,500
			TOTAL—e. D.—VOTED ..	19,180	21,500	13,560	21,500
			GRAND TOTAL—38. e.—CHEMICAL EXAMINER ..	58,339	58,700	47,575	51,100
			Charged on revenues ..	*15,101*	*11,700*	*8,760*	*1,500*
			VOTED ..	43,238	47,000	38,815	49,600

DEMAND XVII—PUBLIC HEALTH.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 32,71,000

Total of sums Charged on Revenues .. .. Rs. 1,04,500

39—PUBLIC HEALTH.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
39. a. PUBLIC HEALTH ESTABLISHMENT—								
a. A. DIRECTION—								
1. PAY OF OFFICERS.	*25,884*	39,733	*26,200*	45,100	*29,566*	52,916	*26,900*	55,400
2. PAY OF ESTABLISHMENTS ..	..	42,444	..	44,100	..	43,034	..	44,000
3. ALLOWANCES ..	*2,299*	11,864	*3,000*	12,500	*1,240*	17,005	*2,600*	16,500
4. CONTINGENCIES.	..	11,915	..	13,100	..	14,997	..	14,300
a. B. ESTABLISHMENT—MUFASSAL—								
I. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	2,65,885	..	2,75,000	..	2,64,722	..	2,80,700
2. PAY OF ESTABLISHMENTS ..	..	4,43,560	..	4,46,300	..	4,38,643	..	4,52,800
3. ALLOWANCES ..	..	1,17,991	..	1,08,000	..	1,13,085	..	1,11,000
4. CONTINGENCIES.	*325*	31,142	*300*	29,600	*206*	31,938	..	30,200
Carried over ..	*28,508*	9,64,534	*29,500*	9,73 700	*31,012*	9,76,340	*29,500*	10,04,900

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*28,508*	9,64,534	*29,500*	9,73,700	*31,012*	9,76,340	*29,500*	10,04,900
39. a. PUBLIC HEALTH ESTABLISHMENT—*cont.*								
a. B.—ESTABLISHMENT—MUFASSAL—*cont.*								
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	41,515	..	11,500	..	16,569	..	20,700
2. OTHER CHARGES.	..	19,205	..	6,700	..	8,650	..	9,300
a. C. SANITARY AND DEPUTY SANITARY ENGINEERS—								
1. PAY OF OFFICERS.	*11,012*	36,172	*15,900*	39,800	*17,182*	43,608	*15,900*	46,000
2. PAY OF ESTABLISHMENTS ..	..	59,554	..	80,700	..	66,734	..	73,200
3. OTHER CHARGES..	*1,423*	15,534	*1,600*	17,900	*1,725*	19,336	*2,000*	22,100
4. CENTAGE CHARGES RECOVERABLE FOR WORK DONE FOR LOCAL BODIES ..	..	—13,152	..	—25,000	..	—12,759	..	—20,000
a. D. TOWN-PLANNING—								
1. PAY OF OFFICERS.	..	14,780	..	14,800	..	8,641	..	8,400
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	9,836	..	11,500	..	11,031	...	11,600
a. E. RURAL SANITATION CAMPAIGN—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	27,621	..	28,400	..	27,338	..	29,200
2. OTHER CHARGES.	..	10,664	..	11,100	..	12,767	..	25,700
a. F. RESEARCH WORK ..	..	13,637	..	6,100	..	11,201	..	7,900
TOTAL—39. a. ..	*40,943*	11,99,900	*47,000*	11,77,200	*49,919*	11,89,456	*47,400*	12,39,000

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
39. b. GRANTS FOR PUBLIC HEALTH PURPOSES—								
A. ORDINARY AREAS—GRANTS AND CONTRIBUTIONS—								
1. GRANTS FOR WATER-SUPPLY AND DRAINAGE PURPOSES ..	..	6,13,694	..	7,51,600	..	5,71,163	..	14,65,900
2. MISCELLANEOUS GRANTS ..	..	6,315	..	6,900	..	6,792	..	6,900
B. PARTIALLY EXCLUDED AREAS—GRANTS FOR PUBLIC HEALTH PURPOSES ..	..	4,755	..	6,700	..	3,336	..	3,600
TOTAL—39. b. ..	..	6,24,764	..	7,65,200	..	5,81 291	..	14,76,400
39. c. EXPENSES IN CONNEXION WITH EPIDEMIC DISEASES—								
A. BUBONIC PLAGUE—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	25,357	..	20,700	..	21,823	..	23,400
2. OTHER CHARGES ..	..	32,595	..	26,800	..	39,348	..	30,700
B. OTHER EPIDEMICS—MALARIA—								
I. ORDINARY AREAS—								
1. OTHER EPIDEMICS—MALARIA ..	..	25,540	..	43,000	..	33,124	..	43,200
2. METTUR TOWNSHIP ADMINISTRATION..	..	..	..	..	..	1,092	..	..
II. PARTIALLY EXCLUDED AREAS—OTHER EPIDEMICS—MALARIA ..	..	10,177	..	4,800	..	4,601	..	7,300
TOTAL—39. c. ..	..	93,669	..	95,300	..	99,988	..	1,04,600
39. d. BACTERIOLOGICAL LABORATORIES (KING INSTITUTE, GUINDY)—								
A. PAY OF OFFICERS ..	*22,632*	96,864	*7,500*	1,09,900	*12,067*	97,478	*25,800*	1,04,600
B. PAY OF ESTABLISHMENTS ..	..	67,162	..	70,400	..	68,220	..	74,400
C. ALLOWANCES AND HONORARIA ..	*1,139*	7,482	*800*	9,200	*884*	9,715	*1,200*	9,000
D. CONTINGENCIES ..	*4,411*	1,93,205	*4,400*	1,77,800	*4,411*	2,08,042	..	1,85,300
TOTAL—39. d. ..	*28,182*	3,64,713	*12,700*	3,67,300	*17,362*	3,83,455	*27,000*	3,73,300

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
39. e. PASTEUR INSTITUTE	*22,310*	14,543	*23,300*	15,200	*23,113*	11,842	*25,300*	12,500
39. f. WORKS—								
A. SANITARY WORKS..	..	3,848	..	3,700	..	3,421	..	3,600
TOTAL—39. f. ..	..	3,848	..	3,700	..	3,421	..	3,600
39. g. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY..	*4,568*	2,547	*16,600*	1,800	*16,667*	22,267	..	4,800
B. STERLING OVERSEAS PAY ..	*3,930*	..	*1,400*	..	*1,707*	..	*4,800*	..
C. STORES FOR INDIA ..	..	22,076	..	35,200	..	20,413	..	56,800
TOTAL—39. g. ..	*8,498*	24,623	*18,000*	37,000	*18,374*	42,680	*4,800*	61,600
39. h. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	*— 44*	— 8	..	..	*— 93*	— 114	..	..
B. STORES ..	..	— 117	..	..	..	— 61	..	..
TOTAL—39 h. ..	*— 44*	— 125	..	..	*— 93*	— 175	..	..
TOTAL—DEMAND XVII—PUBLIC HEALTH (ALSO MAJOR HEAD 39)	*99,889*	23,25,935	*1,01,000*	24,60,900	*1,08,675*	23,11,958	*1,04,500*	32,71,000
	24,25,824		25,61,900		24,20,633		33,75,500	

39. a.—PUBLIC HEALTH—Public Health Establishments.

Sub-heads of appropriation. (1)	Strength. 1936–1937 (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. Direction.				
a. A. 1. Pay of Officers.			Charged on revenues	*25,989* * *—105*	*26,200*	*29,566*	*26,900*
	1	*1*	*Director of Public Health* ..				
			Voted	39,733	45,100	52,916	55,400
	4	4	Assistant Directors of Public Health 4 (600—50—1,200).				
	1	1	Temporary Malaria Officer 1 (220—580).				
			Leave Allowances.				
			Total—a. A. 1. *Charged on revenues.*	*25,884*	*26,200*	*29,566*	*26,900*
			Total—a. A. 1. Voted ..	39,733	45,100	52,916	55,400
a. A. 2. Pay of Establishments.			Voted	42,444	44,100	43,034	44,000
	36	37	Manager 1 (175—220); Statistical Assistant 1 (125—175); Superintendent 1 (125—175); Clerks 2 (125—150), 3 (85—125), 4 (65—85), 16 (40—65); Shorthand typists 1 (40—80), 3 (40—65); Typists 3 (40—65); Draughtsman 1 (50—90); Artist 1 (50—2—80); Special pay—Shorthand 3 (25), 1 (15); Typewriting 2 (10).				
	23	23	Attenders 5 (23—35); Peons 18 (15—20).				
			Leave Allowances.				
	8	8	Temporary—Entomological Assistant 1 (30—48); Clerks 1 (30—55), 2 (30) for 3 months for Annual Sanitary Report work, 3 (30) for 2 months for Annual Vaccination Report work; Peon 1 (15—20).				
			Total—a. A. 2.—Voted ..	42,444	44,100	43,034	44,000
a. A. 3. Allowances.			Charged on revenues—				
			Allowances (including cost of passages)	*2,299*	*3,000*	*1,240*	*2,600*
			Voted—				
			Travelling and Other Compensatory Allowances ..	11,864	12,500	17,005	16,500
			Total—a. A. 3. *Charged on revenues.*	*2,299*	*3,000*	*1,240*	*2,600*
			Total—a. A. 3. Voted ..	11,864	12,500	17,005	16,500
a. A. 4. Contingencies.			Voted—				
			Books and Periodicals ..	863	1,200	894	1,000
			Service Postage and Telegrams.	5,726	5,500	6,041	6,000
			Office expenses and cleaning charges	983	1,200	1,263	1,300
			Other Contingencies	4,343	5,200	6,799	6,000
			Total—a. A. 4.—Voted ..	11,915	13,100	14,997	14,300
			Total—a. A.—Direction ..	1,34,139	1,44,000	1,58,758	1,59,700
			Charged on revenues ..	*28,183*	*29,200*	*30,806*	*29,500*
			Voted ..	1,05,956	1,14,800	1,27,952	1,30,200

* Emergency deduction from pay.

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. B. ESTABLISHMENTS—MUFASSAL.				
			I. ORDINARY AREAS.				
a. B. I. 1. PAY OF OFFICERS.			VOTED	2,65,885	2,75,000	2,64,722	2,80,700
	27	27	District Health Officers (250—600).				
	24	24	Municipal Health Officers (250—600).				
	..	1	First-class Health Officer 1 (220) for training in Nutritional Research for 3 months.				
			TOTAL—a. B. I. 1.—VOTED ..	2,65,885	2,75,000	2,64,722	2,80,700
a. B. I. 2. PAY OF ESTABLISHMENTS.			VOTED	4,43,585 †— 25	4,46,300	4,38,643	4,52,800
	31	31	Second-class Municipal Health Officers 29 (100—300), 2 (85—250).				
	6	6	Assistant District Health Officers (100—300).				
	256	256	Health Inspectors 22 (125—140), 234 (60—120); Special pay 3 (36).				
	263	263	Peons (12—18); Special pay 3 (2).				
			Leave Allowances.				
	22	26	Temporary—Second-class Municipal Health Officers 6 (85—250); Assistant District Health Officers 7 (100—10—300); Reserve Sanitary Inspectors 3 (35), 3 (28); Peons 7 (12).				
			TOTAL—a. B. I. 2.—VOTED ..	4,43,560	4,46,300	4,38,643	4,52,800
a. B. I. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	46,871	38,700	45,368	43,100
			FIXED TRAVELLING ALLOWANCES.	69,642	67,900	66,526	66,500
			OTHER COMPENSATORY—LOCAL ALLOWANCES	1,478	1,400	1,191	1,400
			TOTAL—a. B. I. 3.—VOTED ..	1,17,991	1,08,000	1,13,085	1,11,000

† Emergency deduction from pay.

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. B. ESTABLISHMENTS—MUFASSAL—*cont.*				
			I. ORDINARY AREAS—*cont.*				
a. B. I. 4. CONTINGENCIES.			VOTED—				
			RENTS	6,893	6,800	6,858	7,100
			OTHER CONTINGENCIES	{ * *325* 24,249	* *300* 22,800	* *206* 25,080 }	23,100
			TOTAL—a. B. I. 4. VOTED ..	*325* 31,142	*300* 29,600	*206* 31,938	.. 30,200
			TOTAL—a. B. I. ORDINARY AREAS—VOTED ..	*325* 8,58,578	*300* 8,58,900	*206* 8,48,388	.. 8,74,700
			II. PARTIALLY EXCLUDED AREAS.				
a. B. II. 1. PAY OF ESTABLISHMENTS.			VOTED	41,515	11,500	16,569	20,700
	4	6	Health Inspectors 5 (60—120), 1 (55—110); Special pay 6 (36).				
	16	16	Vaccinators 2 (50—65), 6 (40—50), 1 (30—40), 5 (35—45), 2 (20—35); Special pay 10 (13½), 3 (5).				
	4	6	Peons 5 (12—18), 1 (12—17); Special pay 6 (2).				
			Leave Allowances.				
			TOTAL—a. B. II. 1.—VOTED ..	41,515	11,500	16,569	20,700
a. B. II. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	3,694	500	1,894	1,000
			FIXED TRAVELLING ALLOWANCES ..	9,743	3,000	3,583	4,700
			CONTINGENCIES	2,505	600	789	1,300
			COST OF MEDICINES, ETC. ..	1,913	300	595	500
			CONTRIBUTION TO BHADRACHALAM AGENCY DISTRICT BOARD ..	1,350	1,400	1,789	1,800
			GRANTS FOR PUBLIC HEALTH AND SANITATION IN THE VIZAGAPATAM AGENCY	..	900	..	..
			TOTAL—a. B. II. 2.—VOTED ..	19,205	6,700	8,650	9,300
			TOTAL—a. B. II. PARTIALLY EXCLUDED AREAS—VOTED.	60,720	18,200	25,219	30,000
			TOTAL—39. a. B. ESTABLISHMENT—MUFASSAL—VOTED ..	*325* 9,19,298	*300* 8,77,100	*206* 8,73,607	.. 9,04,700

* Rates and taxes.

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. C. SANITARY AND DEPUTY SANITARY ENGINEERS.	RS.	RS.	RS.	RS.
a. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*11,012*	*15,900*	*17,182*	*15,900*
	1	*1*	*Deputy Sanitary Engineer 1 (725—1,375)*				
			VOTED	36,172	39,800	43,608	46,000
	2	3	Sanitary Engineer 1 (1,375—2,150); Deputy Sanitary Engineer 1 (725—1,375); Personal Assistant to Sanitary Engineer to Government 1 (200—500)				
	1	1	Mechanical Expert (Temporary) 1 (400—700)				
			TOTAL—a. C. 1. { *Charged on revenues.* / VOTED ..	*11,012* / 36,172	*15,900* / 39,800	*17,182* / 43,608	*15,900* / 46,000
a. C. 2. PAY OF ESTABLISHMENTS.			VOTED	59,554	80,700	66,734	73,200
	18	17	Manager 1 (180—10—240); Clerks 1 (100—125), 2 (65—85), 2 (60—80), 6 (40—65), 4 (35—60); Attender 1 (23—35); Special pay—Shorthand 1 (15); Typewriting 1 (10)				
	33	33	Sanitary Supervisors 4 (80—250); 1 (70—200); Draughtsmen 3 (120—150), 2 (110—140), 11 (60—100), 4 (50—90); Supervisor 1 (80—250); Superintendent, Experimental Filters, Guindy, 1 (125—200); Tracers 2 (33—50), 2 (30—50); Boring Mechanics 2 (40—2½—60)				
	16	16	Peons 7 (15—20), 4 (12—18), 5 (12—17); Blue printing allowance 1 (2)				
	6	6	Health Inspector 1 (60—120); Mechanic and Filter Operator 1 (70); Mechanic 1 (40); Turncocks 1 (25), 1 (21); Fireman 1 (25) ..				
			Leave Allowances				
	2	2	Temporary— Foreman, Fitters 2 (115—145) ..				
	2	3	Clerks, Upper Division 1 (55—70); Lower Division 2 (30—55) ..				
	1	3	Peons 3 (12—17)				
			Temporary establishment for preparation of plans and estimates.				
			TOTAL—a. C. 2.—VOTED ..	59,554	80,700	66,734	73,200
a. C. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,338*	*1,500*	*1,626*	*2,000*
			VOTED— TRAVELLING ALLOWANCES ..	7,534	6,000	9,477	10,000
			OTHER COMPENSATORY .. .. (Local Allowances).	2,945	4,500	4,319	5,600
			OTHER CONTINGENCIES	{ † *85* / 5,055	† *100* / 7,400	† *99* / 5,540 }	6,500
			TOTAL—a. C. 3. { *Charged on revenues.* / VOTED ..	*1,423* / 15,534	*1,600* / 17,900	*1,725* / 19,336	*2,000* / 22,100

† Rates and Taxes.

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. C. SANITARY AND DEPUTY SANITARY ENGINEERS—*cont.*				
a. C. 4. CENTAGE CHARGES RECOVERABLE FOR WORK DONE FOR LOCAL BODIES.			TOTAL—a. C. 4.—VOTED ..	— 13,152	— 25,000	— 12,759	— 20,000
			TOTAL—a. C. SANITARY AND DEPUTY SANITARY ENGINEERS	1,10,543	1,30,900	1,35,826	1,39,200
			Charged on revenues ..	*12,435*	*17,500*	*18,907*	*17,900*
			VOTED ..	98,108	1,13,400	1,16,919	1,21,300
			a. D. TOWN-PLANNING.				
a. D. 1. PAY OF OFFICERS.			VOTED	14,780	14,800	8,641	8,400
	2	1	Director 1 (700—100/2—1,000) ..				
			Leave Allowances.				
			TOTAL—a. D. 1.—VOTED ..	14,780	14,800	8,641	8,400
a. D. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED	8,272	9,300	8,981	9,600
			PAY OF ESTABLISHMENTS—				
	7	7	Town-Planning Assistant 1 (150—250); Clerks 1 (65—85), 1 (40—65); Draughtsmen 1 (80—140), 1 (50—80); Tracers 2 (33—45).				
	5	5	Attender 1 (15—20); Peons 4 (15—20).				
			Leave Allowances.				
	2	2	Temporary—Blue printman (20); Tracer (33).				
			ALLOWANCES	1,200	1,800	1,627	1,600
			Travelling Allowances; Other compensatory—Madras House Allowance 1 (13⅓); Local Allowance 1 (6¼).				
			CONTINGENCIES	364	400	423	400
			TOTAL—a. D. 2.—VOTED ..	9,836	11,500	11,031	11,600
			TOTAL—a. D. TOWN-PLANNING—VOTED ..	24,616	26,300	19,672	20,000

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. E. RURAL SANITATION CAMPAIGN.				
a. E. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			Pay of Officers	6,394	7,200	6,755	7,200
	1	1	Rural Sanitation Officer 1 (250—600).				
			PAY OF ESTABLISHMENTS ..	21,227	21,200	20,583	22,000
	13	13	Health Officers 4 (100—300); 2 (85—250); Health Inspectors 5 (60—120); Compounders 2 (30—50).				
	4	4	Clerks and Typists 1 (65—85), 1 (40—80), 1 (40—65), 1 (35—60); Special pay—Shorthand 1 (25).				
	9	9	Caretaker 1 (20—½—25); Peons 2 (15—20), 6 (12—18).				
			Leave Allowances				
			TOTAL—a. E. 1.—VOTED ..	27,621	28,400	27,338	29,200
a. E. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES AND OTHER COMPENSATORY ..	7,937	7,500	8,003	8,000
			CONTINGENCIES	2,727	3,600	4,764	4,200
			POONAMALLEE HEALTH UNIT ..	..	..	..	13,500
			TOTAL—a. E. 2.—VOTED ..	10,664	11,100	12,767	25,700
			TOTAL—a. E. RURAL SANITATION CAMPAIGN—VOTED ..	38,285	39,500	40,105	54,900
			a. F. RESEARCH WORK.				
a. F. RESEARCH WORK.			VOTED—				
			PAY OF OFFICERS	1,355	1,200	999	3,000
	1	1	First-class Health Officer (250—600).				
			PAY OF ESTABLISHMENTS ..	11,277	4,000	8,067	4,000
	3	3	Steno-clerk 1 (40—65); Special pay—Shorthand 1 (15); Attender 1 (23—35); Peon 1 (15—20).				
			TRAVELLING ALLOWANCES ..	505	700	428	700
			CONTINGENCIES	500	200	1,707	200
			TOTAL—a. F.—RESEARCH WORK—VOTED ..	13,637	6,100	11,201	7,900
GRAND TOTAL—39. a.—PUBLIC HEALTH ESTABLISHMENTS ..				12,40,843	12,24,200	12,39,375	12,86,400
			Charged on revenues ..	*40,943*	*47,000*	*49,919*	*47,400*
			VOTED ..	11,99,900	11,77,200	11,89,456	12,39,000

39. b.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES.

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			GRANTS AND CONTRIBUTIONS.				
			A. ORDINARY AREAS.				
b. A. 1. GRANTS FOR WATER-SUPPLY AND DRAINAGE PURPOSES.			VOTED—				
			MADRAS CORPORATION	4,05,012	3,50,000	3,05,230	4,16,300
			LUMP DEDUCTION FOR PROBABLE SAVINGS	..	..	..	— 1,04,000
			MUFASSAL WATER-SUPPLY AND DRAINAGE	36,485	2,38,000	1,13,173	15,80,300
			LUMP DEDUCTION FOR PROBABLE SAVINGS	..	— 59,500	..	— 5,26,700
			RURAL WATER-SUPPLY	1,72,197	2,97,500	1,52,760	1,50,000
			LUMP DEDUCTION FOR PROBABLE SAVINGS	..	— 74,400	..	— 50,000
			TOTAL—b. A-1.—VOTED ..	6,13,694	7,51,600	5,71,163	14,65,900
b. A. 2. MISCELLANEOUS GRANTS.			VOTED—				
			RECURRING—				
			GRANT TO THE HOSPET MUNICIPALITY FOR MAINTENANCE OF IRRIGATION CHANNELS ..	..	400	432	400
			GRANT TO THE TRAINING SCHOOL FOR HEALTH VISITORS ..	6,000	6,000	6,000	6,000
			NON-RECURRING—				
			GRANTS TO NON-OFFICIAL ASSOCIATIONS FOR TEMPERANCE PROPAGANDA WORK	315	..	80	..
			GRANT TO THE HOSPET MUNICIPALITY FOR ANTI-MALARIAL MEASURES	..	500	280	500
			TOTAL—b. A.2.—VOTED ..	6,315	6,900	6,792	6,900
			TOTAL—39. b. A. ORDINARY AREAS ..	6,20,009	7,58,500	5,77,955	14,72,800
			B. PARTIALLY EXCLUDED AREAS.				
b. B. GRANTS FOR PUBLIC HEALTH PURPOSES.			VOTED—				
			RECURRING	3,255	3,300	2,943	3,300
			Grants to the East Godavari District Board.				
			NON-RECURRING	1,500	4,200	393	400
			Grants for Water-supply and Drainage Schemes.				
			Lump deduction for probable savings	..	— 800	..	— 100
			TOTAL—39. b. B. PARTIALLY EXCLUDED AREAS ..	4,755	6,700	3,336	3,600
GRAND TOTAL—39. b. GRANTS FOR PUBLIC HEALTH PURPOSES—VOTED ..				6,24,764	7,65,200	5,81,291	14,76,400

39. c.—PUBLIC HEALTH—Expenses in connexion with Epidemic Diseases.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. A. Bubonic Plague.	RS.	RS.	RS.	RS.
c. A. 1. Pay of Officers and Establishments.			Voted	25,357	20,700	21,823	23,400
			Medical Officers, Subordinate Medical Officers, Plague Inspectors, Clerks and Peons and Plague Inspectors under training.				
			Total—c. A. 1.—Voted ..	25,357	20,700	21,823	23,400
c. A. 2. Other Charges.			Voted—				
			Travelling and Other Compensatory Allowances ..	6,202	6,400	6,487	6,600
			Purchase of anti-plague vaccine	15,405	16,100	17,199	17,600
			Miscellaneous Contingencies ..	10,988	4,300	15,662	5,500
			Total—c. A. 2.—Voted ..	32,595	26,800	39,348	30,700
			Total—c. A.—Bubonic Plague—Voted ..	57,952	47,500	61,171	54,100
			c. B. Other Epidemics—Malaria.				
			I. Ordinary areas.				
c. B. I. 1.—Other Epidemics—Malaria.			Voted	..	2,100	2,323	2,300
			Pay of Establishments ..				
	7	7	Temporary—Second-class Health Officer 1 (85—250); Laboratory attendant 1 (19); Mosquito collectors 4 (19); Peon 1 (12).				
			Travelling Allowances ..	..	2,300	630	1,700
			Purchase of quinine for free distribution	23,088	38,000	28,753	38,000
			Other charges	2,452	600	1,418	1,200
			Total—c. B. I. 1—Voted ..	25,540	43,000	33,124	43,200
c. B. I. 2.—Mettur Township Administration.			Voted—				
			Conservancy and anti-malarial operations	..	..	1,092	20,000
			Deduct—Transfer to 50. Civil Works—Establishments	..	..	..	— 20,000
			Total—c. B. I. 2—Voted ..	..	..	1,092	..
			Total—c. B. I. Ordinary areas—Voted ..	25,540	43,000	34,216	43,200
			II. Partially excluded areas.				
c. B. II. Other Epidemics—Malaria.			Voted—				
			Pay of Establishments	3,225	1,700	1,720	1,800
	1	1	Health Inspector 1 (60—120); Special pay 1 (36).				
	1	2	Laboratory attendant 1 (19–30); Peon 1 (12); Special Pay 1 (5), 1 (2)				
			Travelling Allowances	169	300	205	500
			Contingencies; Anti malarial operations and field observation station in the Vizagapatam areas.	6,783	2,800	2,676	5,000
			Total—c. B. II.—Partially excluded areas—Voted ..	10,177	4,800	4,601	7,300
Grand Total—39. c.—Expenses in connexion with Epidemic Diseases—Voted				93,669	95,300	99,988	1,04,600

39. d.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts. 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			KING INSTITUTE, GUINDY.				
d. A. PAY OF OFFICERS.			CHARGED ON REVENUES	*22,754* * — *122*	*7,500*	*12,067*	*25,800*
	1	*1*	*Provincial Health Officer and Director (1,950) ; Special pay (200).*				
			VOTED	96,864	1,09,900	97,478	1,04,600
	2	2	Assistant Directors 1 (1,350), 1 (500—900); Special pay (150).				
	7	7	Military and Civil Assistant Surgeons (300—650).				
	1	1	Senior Public Health Assistant (200—450).				
	1	1	Government Analyst (1,750—25—2,050).				
	1	1	Special Officer (300—650).				
			Leave Allowances.				
			Temporary—				
	1	1	Senior Assistant (200—450).				
			TOTAL—d. A. *Charged on revenues.*	*22,632*	*7,500*	*12,067*	*25,800*
			TOTAL—d. A. VOTED ..	96,864	1,09,900	97,478	1,04,600
d. B. PAY OF ESTABLISHMENTS.			VOTED	67,162	70,400	68,220	74,400
	9	9	Chemical and Bacteriological Assistants 2 (100—200) ; Laboratory Assistants (Sample takers) 4 (50—100); Vaccine Assistants 1 (150—250), 2 (80—150).				
	62	66	Technicians 2 (40—65), 4 (35—60); 1 (30—57), Laboratory Attendants 5 (30—50), 4 (28—45), 13 (20—35), 2 (20—34), 6 (20—30), 5 (19—30); Compounder 1 (30—50); Laboratory Peons 21 (12—18); 2 (12—17).				
	7	7	Photographer 1 (75—100); Mechanic 1 (100—125); Overseer 1 (85—125): Assistant Overseers 2 (35—60), 2 (30—55).				
	15	15	Manager 1 (125—150); Accountant 1 (80—120); Clerks 2 (60—80), 1 (55—70), 6 (35—60); 1 (30—55) ; Typists 2 (35—60); Librarian 1 (35—60); Special pay—Shorthand 1 (25), 1 (5) for French translation.				
	10	10	Attenders and Muchi 2 (20—35); Peons 8 (12—18).				
			Leave Allowances.				
	31	28	Temporary—Junior Public Health Assistant 1 (85 plus 15) ; Junior Assistants to Government Analyst 1 (100—10—200), 4 (85—175), Sub-Assistant Surgeon 1 (75—175); Steno Typist 1 (35—60) ; Clerks 1 (30—55), 1 (30); Attendants 1 (30—50), 3 (28), 1 (20), 3 (19); Peons 10 (12); Special pay—Shorthand 1 (25).				
			TOTAL—d. B.—VOTED ..	67,162	70,400	68,220	74,400

* Emergency deduction from pay.

39. d.—PUBLIC HEALTH—Bacteriological Laboratories—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			King Institute, Guindy—*cont.*				
d. C. Allowances and Honoraria.			Charged on revenues—				
			TRAVELLING ALLOWANCES ..	*1,139*	*600*	*3,469*	*600*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS		*200*	*—2,585*	*600*
			Voted—				
			Travelling and Other Compensatory Allowances ..	6,189	7,700	8,354	7,500
			Honoraria .. .. .. (Fees for examination of articles.)	1,293	1,500	1,361	1,500
			Total—d. C. *Charged on revenues.*	*1,139*	*800*	*884*	*1,200*
			Total—d. C. Voted ..	7,482	9,200	9,715	9,000
d. D. Contingencies.			Voted—				
			Pay of Skilled Labourers and Menials	8,730	8,600	8,550	8,300
			Telephone Charges	761	900	742	800
			Books and Periodicals ..	2,904	3,000	3,133	3,000
			Service Postage and Telegrams.	14,477	15,000	10,935	15,000
			Cleaning Charges and Office Expenses	1,525	1,300	1,537	1,500
			Rates and Taxes	*4,411*	*4,400*	*4,411*	4,400
			Purchase of Serum	80,227	73,300	1,10,452	75,000
			Instruments and Chemicals ..	33,768	29,500	35,017	31,000
			Purchase and Feed of Calves and other Animals	12,535	13,500	9,942	13,500
			Motor car Maintenance Charges.	1,572	1,700	1,290	1,700
			Electric Current	13,890	13,000	11,946	13,000
			Customs Duty	19,316	14,500	11,923	14,500
			Other Contingencies	3,500	3,500	2,575	3,600
			Total—d. D.—Voted ..	*4,411* 1,93,205	*4,400* 1,77,800	*4,411* 2,08,042	.. 1,85,300
Grand Total—39. d.—Bacteriological Laboratories ..				3,92,895	3,80,000	4,00,817	4,00,300
			Charged on revenues ..	*28,182*	*12,700*	*17,362*	*27,000*
			Voted ..	3,64,713	3,67,300	3,83,455	3,73,300

39. e.—PUBLIC HEALTH—Pasteur Institute.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
e. Pasteur Institute.			Charged on revenues—				
			Pay of officers	*22,073*	*22,800*	*22,800*	*24,800*
	1	*1*	*Director (1,800) ; Special pay (100).*	† — *88*			
			Allowances	*325*	*500*	*313*	*500*
			Travelling Allowances.				
			Voted—				
			Pay of Officers	7,215	7,800	7,224	7,800
	1	1	Assistant Surgeon (300—650) ..				
			Pay of Establishments ..	2,931	3,000	3,639	3,800
	2	2	Sub-Assistant Surgeons (75—175).				
			Allowances	897	900	979	900
			Other Compensatory—Local Allowances 2 (18), 2 (20) ..				
			Grant-in-aid from Provincial Funds	3,500	3,500	..	..
			GRAND TOTAL—39. e.—PASTEUR INSTITUTE ..	36,853	38,500	34,955	37,800
			Charged on revenues ..	*22,310*	*23,300*	*23,113*	*25,300*
			Voted ..	14,543	15,200	11,842	12,500

39. f. PUBLIC HEALTH—Works.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
A. Sanitary Works.			Voted—				
			Works Establishment ..	1,008	1,000	1,006	1,000
	6	6	Oiler and Cleaner 1 (15) ; Lascars 3 (15) ; Menials 2 (12) ..				
			Apparatus and Materials ..	1,836	2,800	2,292	2,500
			Suspense	1,004	— 100	123	100
			Total—f. A.—Voted ..	3,848	3,700	3,421	3,600
			GRAND TOTAL—39. f.—WORKS—VOTED ..	3,848	3,700	3,421	3,600

† Emergency deduction from pay.

DEMAND XVIII—AGRICULTURE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED)	..	..	Rs. 22,40,100
Total of sums Charged on Revenues	..	..	*Rs. 1,40,400*

40—AGRICULTURE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. a. AGRICULTURAL DEPARTMENT—								
A. DIRECTION—								
1. PAY OF OFFICERS ..	*32,328*	12,569	*24,600*	15,600	*24,716*	8,166	*24,600*	7,800
2. PAY OF ESTABLISHMENTS	..	23,815	..	24,200	..	23,160	..	22,700
3. ALLOWANCES ..	*4,378*	4,947	*4,000*	6,500	*3,942*	3,560	*4,000*	3,500
4. CONTINGENCIES ..	..	12,093	..	13,800	..	12,117	..	14,000
B. SUPERINTENDENCE—								
1. PAY OF OFFICERS ..	*20,784*	93,177	*29,400*	91,500	*25,569*	92,906	*32,100*	92,300
2. PAY OF ESTABLISHMENTS	..	41,132	..	41,000	..	42,108	..	42,300
3. ALLOWANCES ..	*4,544*	23,429	*5,300*	21,900	*6,098*	24,226	*5,000*	25,400
4. CONTINGENCIES ..	*1,780*	28,157	*1,800*	29,000	*3,331*	30,465	..	34,100
C. LIVE-STOCK—DIRECTION—								
1. PAY OF OFFICERS ..	*7,972*	8,575	*15,400*	5,700	*8,763*	7,230	*8,200*	2,700
2. PAY OF ESTABLISHMENTS	..	14,961	..	15,900	..	15,600	..	2,400
3. OTHER CHARGES ..	*1,299*	82,633	*1,200*	82,000	*1,635*	83,137	*1,600*	1,800
TOTAL—40. a. ..	*73,085*	3,45,488	*81,700*	3,47,100	*74,054*	3,42,675	*75,500*	2,49,000
40. b. EXPERIMENTAL FARMS—								
A. AGRICULTURAL RESEARCH STATIONS—								
1. PAY AND ALLOWANCES OF STAFF ..	..	1,60,393	..	1,64,300	..	1,74,826	..	1,92,900
2. CONTINGENCIES ..	*1,043*	2,00,990	*1,400*	1,73,500	*1,120*	1,89,841	..	1,98,800
Carried over ..	*1,043*	3,61,383	*1,400*	3,37,800	*1,120*	3,64,667	..	3,91,700

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
40. b. EXPERIMENTAL FARMS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*1,043*	3,61,383	*1,400*	3,37,800	*1,120*	3,64,667	..	3,91,700
B. LIVE-STOCK RESEARCH STATION—								
1. PAY OF OFFICERS ..	..	.. †	..	.. †	..	.. †	..	4,000
2. PAY OF ESTABLISHMENTS	..	.. †	..	.. †	..	.. †	..	13,800
3. OTHER CHARGES ..	..	.. †	..	.. †	..	.. †	..	66,200
TOTAL—40. b. ..	*1,043*	3,61,383	*1,400*	3,37,800	*1,120*	3,64,667	..	4,75,700
40. c. AGRICULTURAL EXPERIMENTS—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS	..	2,78,206	..	3,21,900	..	3,11,224	..	4,02,900
2. ALLOWANCES ..	..	60,783	..	66,700	..	69,648	..	81,100
3. PURCHASE AND DISTRIBUTION OF SEEDS, MANURE, ETC.	..	53,807	..	55,100	..	76,235	..	78,000
4. EXPERIMENTAL CULTIVATION ..	..	65,457	..	70,400	..	73,472	..	92,100
5. OTHER CHARGES ..	*169*	11,776	*200*	15,300	*114*	18,558	..	4,500
II. PARTIALLY EXCLUDED AREAS—EXPERIMENTS ..	..	948	..	1,800	..	2,595	..	2,300
III. EXCLUDED AREAS—EXPERIMENTS ..	*595*	..	*1,400*	..	*1,336*	..	*1,200*	..
TOTAL—40. c. ..	*764*	4,70,977	*1,600*	5,31,200	*1,450*	5,51,732	*1,200*	6,60,900
40. d. AGRICULTURAL EDUCATION AND RESEARCH—								
A. AGRICULTURAL COLLEGE—								
1. PAY OF OFFICERS ..	*18,214*	29,496	*16,600*	28,600	*17,843*	29,298	*19,200*	30,300
2. PAY OF ESTABLISHMENTS	..	59,012	..	60,300	..	55,904	..	57,100
3. OTHER CHARGES ..	*972*	43,171	*2,500*	40,800	*3,299*	40,888	*900*	38,300
Carried over ..	*19,186*	1,31,679	*19,100*	1,29,700	*21,142*	1,26,090	*20,100*	1,25,700

† Included under "40. a. C.—Livestock—Direction."

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
40. d. AGRICULTURAL EDUCATION AND RESEARCH—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*19,186*	1,31,679	*19,100*	1,29,700	*21,142*	1,26,090	*20,100*	1,25,700
B. RESEARCH INSTITUTE—								
1. PAY OF OFFICERS.	*22,696*	70,557	*13,400*	74,300	*19,987*	72,647	*12,200*	77,100
2. PAY OF ESTABLISHMENTS ..	..	1,56,415	..	1,70,500	..	1,60,694	..	1,65,000
3. TRAVELLING ALLOWANCES ..	*2,381*	13,611	*2,100*	13,700	*1,598*	15,270	*1,200*	15,000
4. APPARATUS AND MATERIALS AND CAPITAL OUTLAY.	..	21,632	..	20,300	..	22,500	..	20,600
5. WORKING EXPENSES	..	19,582	..	18,800	..	19,886	..	19,400
6. OTHER CHARGES ..	..	13,587	..	18,400	..	17,643	..	16,600
C. CENTRAL FARM AND COLLEGE ESTATE—								
1. PAY AND ALLOWANCES ..	..	18,242	..	17,700	..	17,947	..	18,100
2. PETTY CONSTRUCTION AND REPAIRS ..	..	9,998	..	10,000	..	12,555	..	12,000
3. OTHER CHARGES.	..	30,631	..	31,900	..	32,035	..	31,100
D. AGRICULTURAL SCHOOLS— PAY AND ALLOWANCES OF ESTABLISHMENTS AND OTHER CHARGES.	..	12,865	..	10,400	..	10,412	..	5,000
E. RICE RESEARCH STATION— EXPENSES ..	..	19,899	..	..	..	21,423	..	..
F. COTTON RESEARCH—								
1. PAY OF ESTABLISHMENTS ..	..	45,320	..	46,200	..	45,783	..	35,700
2. TRAVELLING ALLOWANCES ..	..	3,914	..	4,000	..	3,441	..	2,300
3. CONTINGENCIES ..	..	6,241	..	5,400	..	7,019	..	4,500
G. POTATO RESEARCH— EXPENSES ..	..	5,145	..	5,300	..	5,460	..	5,800
Carried over ..	*44,263*	5,79,318	*34,600*	5,76,600	*42,727*	5,90,805	*33,500*	5,53,900

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. d. AGRICULTURAL EDUCATION AND RESEARCH—*cont.*								
Brought forward ..	*44,263*	5,79,318	*34,600*	5,76,600	*42,727*	5,90,805	*33,500*	5,53,900
H. SUGARCANE RESEARCH—								
EXPENSES ..	..	16,976	..	12,200	..	12,087	..	..
J. SUGARCANE STATIONS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	7,754	..	9,300	..	8,646	..	10,100
2. CONTINGENCIES ..	..	24,186	..	9,200	..	8,866	..	18,700
K. DRY FARMING SCHEME—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS.	..	9,765	..	11,200	..	10,600	..	11,100
2. CONTINGENCIES ..	..	5,953	..	8,200	..	8,880	..	6,700
L. FRUIT RESEARCH STATION—								
EXPENSES ..	..	9,234	..	11,000	..	19,143	..	10,800
M. ANIMAL NUTRITION—								
EXPENSES ..	..	7,303	..	8,700	..	8,664	..	8,700
N. CHEMISTRY ON THE MALTING OF CHOLAM—								
EXPENSES ..	..	2,731	..	4,400	..	4,132	..	3,400
O. SCHEMES OF VILLAGE ENQUIRY REGARDING CATTLE AND MILK PRODUCTION AND CONSUMPTION—								
EXPENSES ..	..	..	..	..	..	3,295	..	..
P. SCHEME OF RESEARCH ON GROUNDNUT—EXPENSES ..	..	..	..	..	..	1,191	..	11,500
TOTAL—40. d. ..	*44,263*	6,63,220	*34,600*	6,50,800	*42,727*	6,76,309	*33,500*	6,34,900

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. e. TEA NURSERIES AND PLANTATIONS—								
PLANTING SECTION ..	..	21,000	..	21,000	..	21,000	..	21,000
40. f. BOTANICAL AND PUBLIC GARDENS—								
1. PAY AND ALLOWANCES OF STAFF ..	..	14,968	..	10,400	..	9,210	..	9,000
2. GRANTS-IN-AID ..	..	10,209	..	9,300	..	8,661	..	9,600
3. CONTINGENCIES ..	*575*	15,271	*700*	15,700	*594*	15,696	..	18,200
TOTAL—40. f. ..	*575*	40,448	*700*	35,400	*594*	33,567	..	36,800
40. g. SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.								
A. DIRECTION—								
1. PAY OF OFFICERS ..	..						..	10,400
2. PAY OF ESTABLISHMENTS ..	..	* ..	..	* ..	..	11,543	..	1,600
3. ALLOWANCES ..	..						..	4,200
4. CONTINGENCIES ..	..						..	1,000
B. MARKETING SCHEME—								
EXPENSES ..	..	19,069	..	19,100	..	20,446	..	19,500
TOTAL—40. g. ..	..	19,069	..	19,100	..	31,989	..	36,700
40. h. PUBLIC EXHIBITION AND FAIRS.	..	† ..	..	† ..	..	..	..	11,000

* Included under "40. a. A. Direction." † Included under "40. c. Agricultural [illegible]

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. j. SPECIAL RURAL UPLIFT SCHEMES—								
A. LIVE STOCK IMPROVEMENT SCHEME ..	..	..	..	..	..	..	..	60,500
B. OTHER CHARGES ..	..	* ..	..	* ..	..	* ..	..	26,200
TOTAL—40. j. ..	..	..	..	..	..	..	..	86,700
40. k. WORKS—								
A. WORKS	..	26,637	..	..	..	..	..	..
TOTAL—40. k. ..	..	26,637	..	..	..	..	..	..
40. l. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*19,166*	7,788	*18,200*	6,200	*18,547*	17,480	*15,400*	20,000
B. STERLING OVERSEAS PAY	*13,552*	..	*14,000*	..	*13,280*	..	*14,800*	..
C. STORES FOR INDIA..	..	4,945	..	6,200	..	5,307	..	7,400
D. OTHER CHARGES (CONTRIBUTION TO COFFEE SECTION OF BRITISH EMPIRE PRODUCERS ORGANIZATION).	..	140	..	200	..	147	..	..
TOTAL—40. l. ..	*32,718*	12,873	*32,200*	12,600	*31,827*	22,934	*30,200*	27,400
40. m. LOSS OR GAIN BY EXCHANGE	*— 192*	— 68	..	..	*— 237*	— 110	..	..
TOTAL—DEMAND XVIII—AGRICULTURE (ALSO MAJOR HEAD 40) ..	*1,52,256*	19,61,027	*1,52,200*	19,55,000	*1,51,535*	20,44,763	*1,40,400*	22,40,100
	21,13,283 †		21,07,200 †		21,96,298 †		23,80,500	

* Included under "40. a. C.—Live Stock—Direction."

† Excludes the charges recoverable from the Indian ...

Research on account ...

40. a.—AGRICULTURE—Agricultural Department—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. Direction.				
a. A. 1. Pay of Officers.			Charged on revenues	*32,328*	*24,600*	*24,716*	*24,600*
	1	*1*	*Director of Agriculture (2,000—2,250).*				
			Voted—	12,569	15,600	8,166	7,800
	1	1	Headquarters Deputy Director 1 (250—750).				
	1	..	Temporary—Provincial Marketing Officer 1 (250—750).				
			Total—a. A. 1. *Charged on revenues.*	*32,328*	*24,600*	*24,716*	*24,600*
			Total—a. A. 1. Voted ..	12,569	15,600	8,166	7,800
a. A. 2. Pay of Establishments.			Voted	23,815	24,200	23,160	22,700
	23	22	Manager 1 (150—5—200—10—250); Head Accountant 1 (100—125); Clerks 1 (70—100), 5 (65—85), 9 (40—65); Typists 3 (40—65); Temporary clerks 2 (55—70); Special pay 1 (25), 1 (15), 2 (10).				
	15	13	Attender 1 (19—30); Duffadar 1 (17—22); Peons 11 (15—20).				
			Leave Allowances.				
			Total—a. A. 2.—Voted ..	23,815	24,200	23,160	22,700
a. A. 3. Allowances.			Charged on revenues—				
			Travelling allowances (including cost of passages)	*4,378*	*4,000*	*3,942*	*4,000*
			Voted—				
			Travelling and other Compensatory Allowances	4,947	6,500	3,560	3,500
			Local Allowance 1 (44½), 2 (8) for 3 months; Madras House Allowances 1 (35), 1 (15); Presidency Allowance 2 (6½), 2 (2½).				
			Total—a. A. 3. *Charged on revenues.*	*4,378*	*4,000*	*3,942*	*4,000*
			Total—a. A. 3. Voted ..	4,947	6,500	3,560	3,500

40. a.—AGRICULTURE—Agricultural Department—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. Direction—*cont.*				
a. A. 4. Contingencies.			Voted—				
			Books and Periodicals ..	3,949	4,000	3,855	4,800
			Service Postage and Telegrams.	3,864	4,000	4,244	4,600
			Customs Duty	1,427	2,000	1,433	2,000
			Other Contingencies	2,853	3,800	2,585	2,600
			Total—a. A. 4.—Voted ..	12,093	13,800	12,117	14,000
			Total—a. A. Direction ..	90,130	88,700	75,661	76,600
			Charged on revenues ..	*36,706*	*28,600*	*28,658*	*28,600*
			Voted ..	53,424	60,100	47,003	48,000
			a. B. Superintendence.				
a. B. 1. Pay of Officers.			Charged on revenues—				
	3	*3*	*Deputy Directors of Agriculture, I.A.S. (350—1,250)*	*20,784*	*29,400*	*25,569*	*32,100*
			Leave Allowances.				
			Voted	93,177	91,500	92,906	92,300
	5	5	Deputy Directors of Agriculture (250—750).				
	10	10	Assistant Directors of Agriculture (250—750).				
	2	2	Temporary—Assistant Directors of Agriculture 2 (200—700)—1 for full year; 1 for 6 months.				
			Leave Allowances				
			Total—a. B. 1. *Charged on revenues.*	*20,784*	*29,400*	*25,569*	*32,100*
			Total—a. B. 1. Voted ..	93,177	91,500	92,906	92,300

40. a.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. B. SUPERINTENDENCE —*cont.*	RS.	RS.	RS.	RS.
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED	41,132	41,000	42,108	42,300
	47	47	Clerks 8 (60—80), 29 (35—60), 2 (30—55); Typists 8 (35—60); Special pay—Shorthand 1 (15); Typewriting 3 (10)				
	52	52	Peons (12—18).				
			Leave Allowances.				
	6	6	Temporary—Clerks 2 (30—55)—1 for full year, 1 for 6 months; Peons 4 (12—17)—2 for full year, 2 for 6 months.				
			TOTAL—a. B. 2.—VOTED ..	41,132	41,000	42,108	42,300
a. B. 3. ALLOWANCES.			CHARGED ON REVENUES—				
			TRAVELLING ALLOWANCES (including cost of passages)	*4,544*	*5,300*	*6,098*	*5,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	23,429	21,900	24,226	25,400
			TOTAL—a. B. 3. { *Charged on revenues.*	*4,544*	*5,300*	*6,098*	*5,000*
			TOTAL—a. B. 3. { VOTED ..	23,429	21,900	24,226	25,400
a. B. 4. CONTINGENCIES.			VOTED—				
			RENTS	2,574	2,600	2,361	2,400
			SERVICE POSTAGE AND TELEGRAMS.	14,008	14,300	15,965	16,500
			TOUR CHARGES	1,221	1,300	1,116	1,300
			OTHER CONTINGENCIES	*1,780**	*1,800**	*3,331**	13,900
				10,354	10,800	11,023	
			TOTAL—a. B. 4. { *Charged on revenues.*	*1,780*	*1,800*	*3,331*	..
			TOTAL—a. B. 4. { VOTED ..	28,157	29,000	30,465	34,100
			TOTAL—a. B. SUPERINTENDENCE ..	2,13,003	2,19,900	2,24,703	2,31,200
			Charged on revenues ..	*27,108*	*36,500*	*34,998*	*37,100*
			VOTED ..	1,85,895	1,83,400	1,89,705	1,94,100

* Rates and taxes.

40. a.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
			a. C. LIVESTOCK—DIRECTION.	RS.	RS.	RS.	RS.
a. C. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*7,972*	*15,400*	*8,763*	*8,200*
	1	*1*	*Deputy Director of Agriculture, Livestock (1,250—1,500).*				
			VOTED	8,575	5,700	7,230	2,700
			Officiating Deputy Director of Agriculture, Livestock 1 (200—700).				
			Leave Allowances.				
			TOTAL—a. C. 1. *Charged on revenues.*	*7,972*	*15,400*	*8,763*	*8,200*
			TOTAL—a. C. 1. VOTED ..	8,575	5,700	7,230	2,700
a. C. 2. PAY OF ESTABLISHMENTS.			VOTED	14,961	15,900	15,600	2,400
	6	3	Clerks 1 (60—80), 1 (35—60); Typist 1 (35—60); Special pay—Typewriting 1 (10); Shorthand 1 (15).				
	5	4	Peons (12—18).				
			TOTAL—a. C. 2.—VOTED ..	14,961	15,900	15,600	2,400
a. C. 3. OTHER CHARGES.			CHARGED ON REVENUES	*1,299*	*1,200*	*1,635*	*1,600*
			TRAVELLING ALLOWANCES (including cost of passages).				
			VOTED—				
			Travelling Allowances	1,756	1,000	2,044	1,200
			PETTY CONSTRUCTION AND REPAIRS	6,060	6,000	5,884	
			PURCHASE OF LIVESTOCK ..	672	1,500	6	
			PURCHASE OF DEADSTOCK ..	1,704	1,000	3,419	
			REPAIRS AND UPKEEP	10,710	12,000	10,729	†..
			MAINTENANCE OF CATTLE ..	36,338	32,700	32,159	
			COOLIE LABOUR	9,973	9,500	10,618	
			PREMIA FOR THE MAINTENANCE OF BREEDING BULLS	10,007	12,500	10,281	
			OTHER CHARGES	5,413	5,800	7,997	600
			TOTAL—a. C. 3. *Charged on revenues.*	*1,299*	*1,200*	*1,635*	*1,600*
			TOTAL—a. C. 3. VOTED ..	82,633	82,000	83,137	1,800
			TOTAL—a. C. LIVESTOCK—DIRECTION ..	1,15,440	1,20,200	1,16,365	16,700
			Charged on revenues ..	*9,271*	*16,600*	*10,398*	*9,800*
			VOTED ..	1,06,169	1,03,600	1,05,967	6,900
GRAND TOTAL—40. a. AGRICULTURAL DEPARTMENT ..				4,18,573	4,28,800	4,16,729	3,24,500
Charged on Revenues ..				*73,085*	*81,700*	*74,054*	*75,500*
VOTED ..				3,45,488	3,47,100	3,42,675	2,49,000

† Shown under "40 b. B. Livestock Research Station."

40. b.—AGRICULTURE—EXPERIMENTAL FARMS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			b. A. AGRICULTURAL RESEARCH STATIONS.				
b. A. 1. PAY AND ALLOWANCES OF STAFF.			VOTED—				
			PAY OF OFFICERS	26,508	27,900	30,876	29,300
	5	5	Superintendents, Agricultural Research Stations, Anakapalle, Maruteru, Pattambi, Aduthurai and Koilpatti 5 (250—750).				
			PAY OF ESTABLISHMENTS ..	1,27,595	1,31,400	1,36,115	1,56,600
	97	106	Assistants 1 (200), 5 (120—170), 14 (85—120), 3 (75—105), Farm Managers 1 (250), 1 (225), 9 (120—170), 14 (85—120), 27 (75—105); Assistant Farm Managers 1 (75—95), 3 (45—75); Fieldmen 25 (35—50), 2 (30—48).				
	7	7	Mechanic 1 (35—3—50); Artist 1 (45—2—65); Laboratory attendants 5 (20—1—35).				
	20	19	Farm Clerks and Storekeepers 19 (35—60).				
	21	20	Farm Peons 20 (12—18) ..				
			Leave Allowances				
	8	25	Temporary—Assistants 5 (75—105), Farm Managers 2 (75—105); Artist Photographer 1 (40—80); Fieldmen 11 (30—48); Clerks 2 (30—55); Store clerk 1 (19—33); Laboratory Attender 1 (19—33); Peons 2 (12—17).				
			TRAVELLING AND OTHER ALLOWANCES	6,290	5,000	7,835	7,000
			Other Compensatory—Local allowances 3 (22½), 1 (18), 1 (9), 1 (1-13-0).				
			TOTAL—b. A. 1.—VOTED ..	1,60,393	1,64,300	1,74,826	1,92,900
b. A. 2. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	34,859	32,500	30,128	35,000
			PURCHASE OF LIVE AND DEAD STOCK AND COST OF LAND ..	21,286	6,500	10,137	11,400
			WORKING EXPENSES	1,38,586	1,28,500	1,41,340	1,37,500
			OTHER CONTINGENCIES	{ *1,043** 6,259	*1,400** 6,000	*1,120** 8,236 }	14,900
			TOTAL—b. A. 2.—VOTED ..	*1,043* 2,00,990	*1,400* 1,73,500	*1,120* 1,89,841	.. 1,98,800
			TOTAL—b. A. AGRICULTURAL RESEARCH STATIONS—VOTED.	*1,043* 3,61,383	*1,400* 3,37,800	*1,120* 3,64,667	.. 3,91,700

* Rates and taxes.

40. b.—AGRICULTURE—Experimental Farms—*cont.*

Sub-Heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. B. Live-stock Research Station.	RS.	RS.	RS.	RS.
			Voted—				
b. B. 1. Pay of Officers.		1	Superintendent, Live-stock Research Station 1 (200—700) ..	..	..	..	4,000
			Total—b. B. 1.—Voted ..	.. †	.. †	.. †	4,000
			Voted—				
b. B. 2. Pay of Establishments.		4	Farm Managers 1 (200), 2 (85—120), 1 (75—105) ..	..	..	..	13,800
		3	Veterinary Assistant Surgeon 1 (60—120); Maistri 1 (35—40); Mechanic 1 (60—4—80).				
		3	Clerks 1 (60—80), 1 (35—60); Store-keeper 1 (35—60).				
		2	Peons 1 (12—18), 1 (12—17).				
		2	Temporary Compounder 1 (30—40); Woman Maistri 1 (24—28).				
			Total—b. B. 2.—Voted ..	.. †	.. †	.. †	13,800
b. B. 3. Other Charges.			Voted—				
			Travelling Allowances ..	..	..	..	300
			Petty Construction and Repairs	..	..	..	5,000
			Purchase of Livestock ..	..	..	..	3,000
			Purchase of Deadstock ..	..	..	..	1,000
			Repairs and Upkeep	..	..	..	10,000
			Maintenance of Cattle ..	..	..	..	30,600
			Coolie Labour	..	..	..	10,000
			Other Charges	..	..	..	6,300
			Total—b. B. 3.—Voted ..	.. †	.. †	.. †	66,200
			Total—b. B. Livestock Research Station—Voted ..	.. †	.. †	.. †	84,000
Grand Total—40. b.—Experimental Farms—Voted ..				*1,043* 3,61,383	*1,400* 3,37,800	*1,120* 3,64,667	.. 4,75,700

† Included under 40 a. C. Live-stock—Direction.

40. c.—AGRICULTURE—Agricultural Experiments.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			I. Ordinary Areas.				
			Voted—				
c. I. 1. Pay of Establishments.			Permanent	2,38,075	2,70,700	2,59,371	2,72,000
	198	192	Agricultural Demonstrators 4 (250), 5 (225), 1 (200), 37 (120—170), 77 (85—120), 10 (75—105); Assistant Agricultural Demonstrators 2 (110), 3 (100), 25 (75—95), 26 (45—75); Store Clerks 2 (20—35); Special pay 1 (45).				
	..	1	Peon (12—18).				
			Temporary	40,131	51,200	51,853	1,30,900
	2	40	Agricultural Demonstrators (75—105).				
	29	463	Maistris 17 (25—30), 3 (24—28), 32 (20—25), 69 (19—24), 29 (15—20); 133 (15—19); Storekeepers 180 (19—33); Special pay 1 (5).				
	2	2	Dry Farming Scheme—Anantapur district—Agricultural Demonstrator 1 (75—105); Fieldman 1 (30—48).				
	..	2	Cotton seed distribution work Agricultural Demonstrator 1 (75—105); Maistri 1 (24).				
	..	42	Mahali Pest—Agricultural Demonstrators 2 (75); Fieldmen 10 (30); Maistris 30 (15) for six months.				
	..	2	Lower Bhavani Project—Agricultural Demonstrators 2 (75) for 6 months.				
			Total—c. I. 1.—Voted ..	2,78,206	3,21,900	3,11,224	4,02,900
c. I. 2. Allowances.			Voted	60,783	7,200	13,143	9,100
			Travelling Allowances; Other compensatory—Local Allowances 2 (22½); Presidency Allowance 1 (6½); Conveyance Allowance 1 (4).				
			Fixed Travelling Allowance ..	..	59,500	56,505	72,000
			Total—c. I. 2.—Voted ..	60,783	66,700	69,648	81,100
c. I. 3. Purchase and distribution of Seeds, Manure, etc.			Voted—				
			Cotton	32,701	33,000	27,252	32,200
			Green Manure	8,826	10,000	8,636	9,500
			Ploughs and Implements ..	8,642	8,400	37,005	32,700
			Other Miscellaneous Seeds and Manure	3,638	3,700	3,342	3,600
			Total—c. I. 3.—Voted ..	53,807	55,100	76,235	78,000
c. I. 4. Experimental Cultivation.			Voted—				
			Demonstration Charges ..	62,149	67,000	70,680	87,000
			Miscellaneous Experiments ..	3,308	3,400	2,792	5,100
			Total—c. I. 4.—Voted ..	65,457	70,400	73,472	92,100

40. c.—AGRICULTURE—Agricultural Experiments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. Ordinary Areas—*cont.*				
c. I. 5. Other charges.			Voted—				
			Public Exhibitions and Fairs ..	2,489	2,400	2,796	‡ ..
			Maintenance of Motor Units ..	6,448	10,000	7,442	
			Other Miscellaneous Charges ..	* *169* 2,839	* *200* 2,900	* *114* 8,320	4,500
			Purchase of furniture; Petty Construction and Repairs.				
			Total—c. I. 5.—Voted ..	*169* 11,776	*200* 15,300	*114* 18,558	4,500
			Total—c. I. Ordinary Areas—Voted ..	*169* 4,70,029	*200* 5,29,400	*114* 5,49,137	.. 6,58,600
			II. Partially Excluded Areas.				
c. II. Experiments.			Voted—				
			Pay of Establishments—				
	1	1	Agricultural Demonstrator (75—7½—105)	297	900	1,612	1,300
			Allowances and Contingencies ..	651	900	983	1,000
			Total—c. II. Partially Excluded Areas—Voted.	948	1,800	2,595	2,300
			III. Excluded Areas.				
c. III. Experiments.			Charged on revenues—				
			Pay of establishments ..	..	*100*	*58*	..
	1	†	*Assistant Farm Manager (45—75).*				
			Allowances and supplies and services	*595*	*1,300*	*1,278*	*1,200*
			Total—c. III. Excluded Areas—*Charged on revenues* ..	*595*	*1,400*	*1,336*	*1,200*
Grand Total—40. c. Agricultural Experiments.				4,71,741	5,32,800	5,53,182	6,62,100
			Charged on revenues ..	*764*	*1,600*	*1,450*	*1,200*
			Voted ..	4,70,977	5,31,200	5,51,732	6,60,900

‡ Shown under "40. h. Public Exhibition and Fairs."
* Rates and taxes.
† The Assistant Farm Manager [illegible]

40. d.—AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. A. AGRICULTURAL COLLEGE.				
d. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*18,214*	*16,600*	*17,843*	*19,200*
	1	*1*	*Principal, I.A.S. (1,250—1,500); Special pay (150).*				
			Leave allowances				
			VOTED	29,496	28,600	29,298	30,300
	5	5	Lecturers in Agriculture, Entomology, Botany and Chemistry and Estate Civil Engineer (250—750); Special pay to Warden 1 (30).				
	1	1	Estate Mechanical Engineer 1 (200—700).				
			Leave Allowances.				
			TOTAL—d. A. 1. *Charged on revenues.*	*18,214*	*16,600*	*17,843*	*19,200*
			TOTAL—d. A. 1. VOTED ..	29,496	28,600	29,298	30,300
d. A. 2. PAY OF ESTABLISHMENTS.			VOTED	59,012	60,300	55,904	57,100
	11	12	Assistant Lecturers—Agriculture 1 (225), 1 (120—170), 2 (85—120); Botany 1 (250); Entomology 1 (75—105); Mycology 1 (200); Chemistry 2 (75—105); Veterinary Assistant 1 (150—200); Librarian, Upper Subordinate, 1 (200); Assistant Farm Manager (Dairy) 1 (45—75).				
	20	20	Head Accountant 1 (180—270); Head clerk 1 (70—100); Accountants 3 (60—80); Dairy Accountant 1 (60—80); Clerks 2 (55—70), 10 (35—60); Typist 1 (35—60); Store-keeper 1 (30—55).				
	6	6	Supervisor 1 (100—175); Mechanics 1 (75—5—125), 1 (50—5—75), 1 (35—50); Draughtsman 1 (60—4—100); Tracer 1 (30—1—50).				
	5	5	Artists 2 (45—95); Museum Curator 1 (35—60); Sanitary Inspector 1 (50—100); Veterinary Compounder 1 (50).				
	25	24 [25]	Laboratory Attendants 4 (20—35); Attenders 2 (20—35); Peons 18 (12—18).				
			Leave Allowances.				
	1	1	Temporary—Veterinary Assistant 1 (60—120).				
			TOTAL—d. A. 2.—VOTED ..	59,012	60,300	55,904	57,100

40. d.—AGRICULTURE—Agricultural Education and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. A. Agricultural College—*cont.*				
d. A. 3. Other Charges.			Charged on revenues—				
			Travelling allowances ..	*972*	*2,500*	*3,299*	*900*
			Voted—				
			Travelling Allowances ..	1,962	1,900	2,161	2,000
			Electric Current	..	5,600		5,100
			Dairy Expenses	..	4,700		4,700
			Wages	..	6,800	28,078	7,000
			Oil, fuel, etc., gas house and water-supply.	..	3,600		3,600
			Other Contingencies	29,009	6,100		5,000
			Scholarships	3,323	3,400	3,364	3,400
			Apparatus and Materials ..	4,876	4,500	3,225	3,300
			Books and Periodicals ..	2,308	2,500	2,424	2,500
			Batta to Students	1,393	1,400	1,336	1,400
			Grants to Students' Club	300	300	300	300
			Total—d. A. 3. *Charged on revenues.*	*972*	*2,500*	*3,299*	*900*
			Total—d. A. 3. Voted ..	43,171	40,800	40,888	38,300
			Total—d. A. Agricultural College ..	1,50,865	1,48,800	1,47,232	1,45,800
			Charged on revenues ..	*19,186*	*19,100*	*21,142*	*20,100*
			Voted ..	1,31,679	1,29,700	1,26,090	1,25,700
			d. B. Research Institute.				
d B. 1. Pay of Officers.			Charged on revenues ..	*22,696*	*13,400*	*19,987*	*12,200*
	2	*1*	*Research Officer, I.A.S.—Millet Specialist 1 (350—1,250)* ..				
			Voted	70,557	74,300	72,647	77,100
	7	8	Research Officers, M.A.S. (250—750)—Agricultural Chemist 1; Entomologist 1; Paddy Specialist 1; Cotton Specialist 1; Oil Seed Specialist 1; Mycologist 1; Temporary—Soil Physicist 1 (200—700); Research Engineer 1 (950).				
	6	6	Assistant Research Officers, M.A.S. 3 (250—750), 3 (200—700)—Assistant Agricultural Chemists 3; Assistant Mycologist 1; Assistant Entomologist 1; Assistant Bacteriologist 1.				
			Leave Allowances.				
			Total—d. B. 1. *Charged on revenues.*	*22,696*	*13,400*	*19,987*	*12,200*
			Total—d. B. 1. Voted ..	70,557	74,300	72,647	77,100

40. d.—AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			d. B. RESEARCH INSTITUTE—*cont.*				
d. B. 2. PAY OF ESTABLISHMENTS.			VOTED	1,56,415	1,70,500	1,60,694	1,65,000
	65	66	Assistants 1 (250), 1 (225), 7 (200), 11 (120—170), 32 (85—120), 14 (75—105).				
	12	9	Sub-Assistants 1 (120), 7 (75—95), 1 (45—75).				
	3	3	Farm Managers 3 (85—120).				
	5	5	Artists (45—95).				
	57	57	Fieldmen 40 (35—50), 1 (30—48); Laboratory Attendants 14 (20—35); Insectary Attendant 1 (20—25); Mechanic 1 (35—50).				
	9	9	Clerks 8 (35—60), 1 (30—50).				
	31	31	Peons (12—18).				
			Leave Allowances.				
	9	7	Temporary—Assistants 1 (85—120), 1 (75—105); Fieldmen 2 (30) for 3 months, Fieldman 1 (30—48); Storekeeper 1 (30—55); Peon 1 (12—17).				
			TOTAL—d. B. 2.—VOTED ..	1,56,415	1,70,500	1,60,694	1,65,000
d. B. 3. TRAVELLING ALLOWANCES.			TOTAL—d. B. 3. { *Charged on revenues.*	*2,381*	*2,100*	*1,598*	*1,200*
			VOTED ..	13,611	13,700	15,270	15,000
d. B. 4. APPARATUS AND MATERIALS AND CAPITAL OUTLAY.			VOTED—				
			APPARATUS AND MATERIALS ..	18,510	16,900	19,225	17,000
			LIVESTOCK	175	500	466	700
			DEADSTOCK	2,947	2,900	2,809	2,900
			TOTAL—d. B. 4.—VOTED ..	21,632	20,300	22,500	20,600
d. B. 5. WORKING EXPENSES.			VOTED—				
			REPAIRS AND UPKEEP	2,428	2,200	2,205	2,300
			MAINTENANCE OF CATTLE ..	2,509	2,500	2,432	2,400
			COOLIE LABOUR	9,235	9,200	9,611	9,300
			MISCELLANEOUS CULTIVATION EXPENSES	2,026	1,900	2,076	2,000
			OTHER MISCELLANEOUS CHARGES ..	3,384	3,000	3,562	3,400
			TOTAL—d. B. 5.—VOTED ..	19,582	18,800	19,886	19,400

40. d.—AGRICULTURE—Agricultural Education and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				Rs.	Rs.	Rs.	Rs.
			d. B. Research Institute—*cont.*				
d. B. 6. Other Charges.			Voted—				
			Petty Construction and Repairs	2,680	7,100	6,450	4,500
			Pay of Menials	2,711	3,100	2,957	3,000
			Other Contingencies	8,196	8,200	8,236	9,100
			Total—d. B. 6.—Voted ..	13,587	18,400	17,643	16,600
			Total—d. B. Research Institute ..	3,20,461	3,31,500	3,30,225	3,27,100
			Charged on revenues ..	*25,077*	*15,500*	*21,585*	*13,400*
			Voted ..	2,95,384	3,16,000	3,08,640	3,13,700
			d. C. Central Farm and College Estate.				
d. C. 1. Pay and Allowances.			Voted	18,058	17,300	17,554	17,700
	1	1	Temporary—Superintendent, Central Farm 1 (250—750).				
	8	6	Farm Managers 1 (120—170), 2 (85—120), 1 (75—105); Assistant Farm Managers 1 (75—95), 1 (45—75).				
	2	2	Clerk 1 (35—60); Store-keeper 1 (35—60).				
	1	1	Farm peon (12—17).				
	3	3	Lawley Road dispensary—Sub-Assistant Surgeon 1 (75—175); Compounder 1 (30—40), Ward attendant 1 (12—18).				
			Leave Allowances				
			Travelling Allowances.	184	400	393	400
			Total—d. C. 1.—Voted ..	18,242	17,700	17,947	18,100
d. C. 2. Petty Construction and Repairs.			Total—d. C. 2.—Voted ..	9,998	10,000	12,555	12,000

40. d.—AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. C. CENTRAL FARM AND COLLEGE ESTATE—*cont.*				
d. C. 3. OTHER CHARGES.			VOTED—				
			CAPITAL OUTLAY	2,452	2,500	2,653	2,500
			REPAIRS AND UPKEEP	11,093	11,400	11,453	11,400
			MAINTENANCE OF CATTLE ..	3,615	4,400	3,207	3,200
			COOLIE LABOUR	10,012	10,200	10,292	10,200
			MISCELLANEOUS	3,459	3,400	4,430	3,800
			TOTAL—d. C. 3. VOTED ..	30,631	31,900	32,035	31,100
			TOTAL—d. C. CENTRAL FARM AND COLLEGE ESTATE—VOTED ..	58,871	59,600	62,537	61,200
			d. D. AGRICULTURAL SCHOOLS.				
d. D. PAY AND ALLOWANCES OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	9,069	6,300	6,761	4,800
	3 [4]	2	Headmaster 1 (250), Farm Superintendent 1 (45—75).				
			Leave Allowances.				
	3	3	Temporary—Teachers employed in schools for juvenile and adult labourers 3 (20—28).				
			OTHER CHARGES	3,796	4,100	3,651	200
			TOTAL—d. D. AGRICULTURAL SCHOOLS—VOTED ..	12,865	10,400	10,412	5,000
			d. E. RICE RESEARCH STATION.				
d. E. EXPENSES.			VOTED	11,305	..	12,780	..
	11		Superintendent 1 (200—700); Assistants 3 (120—170); 1 (85—120); Fieldmen 3 (30—48); Clerk 1 (30—55); Peons 2 (12—17).				
			OTHER CHARGES	8,594	..	8,643	..
			TOTAL—d. E. RICE RESEARCH STATION—VOTED ..	19,899	..	21,423	..

40. d.—AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget, Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. F. COTTON RESEARCH.				
d. F. 1. PAY OF ESTABLISHMENTS.			VOTED	45,320	46,200	45,783	35,700
	48	43	Business Manager 1 (250—350); Bio-chemist 1 (200 — 700); Botanist 1 (200—700); Parasitologist 1 (200—700); Gazetted Assistant 1 (200—700); Assistants 1 (105—150); 1 (120—170), 4 (85—120), 3 (75—7½/2—105); Fieldmen 2 (35—50), 9 (30—48); Laboratory attenders 2 (19—30); Clerks 1 (70—100), 1 (30—55); Peons 4 (12—17); Agricultural Demonstrators 5 (75—7½/2—105); Maistris 3 (24), 2 (15—19).				
			TOTAL—d. F. 1.—VOTED ..	45,320	46,200	45,783	35,700
d. F. 2. TRAVELLING ALLOWANCES.			TRAVELLING ALLOWANCES	3,914	4,000	3,441	2,300
			TOTAL—d. F. 2.—VOTED ..	3,914	4,000	3,441	2,300
d. F. 3. CONTINGENCIES.			CONTINGENCIES	6,241	5,400	7,019	4,500
			TOTAL—d. F. 3.—VOTED ..	6,241	5,400	7,019	4,500
			TOTAL—d. F. COTTON RESEARCH—VOTED ..	55,475	55,600	56,243	42,500
			d. G. POTATO RESEARCH.				
d. G. EXPENSES.			VOTED	5,044	5,200	5,356	5,700
	2	2	Superintendent 1 (250—750); Fieldman 1 (30—3/2—48).				
			ALLOWANCES—				
			Travelling allowances and other compensatory	101	100	104	100
			TOTAL—d. G. POTATO RESEARCH—VOTED ..	5,145	5,300	5,460	5,800

40. d. AGRICULTURE—AGRICULTURAL EDUCATION AND RESEARCH—*cont.*

SUB-HEADS of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			d. H. SUGARCANE RESEARCH.	RS.	RS.	RS.	RS.
d. H. EXPENSES.	21		VOTED— District Supervisors 3 (85—120); Village Investigators 18 (30) ..	12,132	8,600	8,325	..
			Travelling Allowances and Honorarium	3,960	3,100	3,337	..
			Contingencies	884	500	425	..
			TOTAL—d. H. SUGARCANE RESEARCH—VOTED ..	16,976	12,200	12,087	..
			d. J. SUGARCANE STATIONS.				
d. J. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.	10	11	VOTED— Farm Managers 1 (120—170), 2 (75—105); Botany Assistants 1 (85—120), 1 (75—105); Fieldmen 3 (30—48); Clerks 2 (30—55); Peon 1 (12—18)	6,271	7,800	7,178	8,600
			Travelling allowances	1,483	1,500	1,468	1,500
			TOTAL—d. J. 1.—VOTED ..	7,754	9,300	8,646	10,100
d. J. 2. CONTINGENCIES.			VOTED— Contingencies	2,688	200	1,029	2,000
			Purchase of dead stock and cost of land and buildings	12,977	300	1,978	8,200
			Working expenses	8,521	8,700	5,859	8,500
			TOTAL—d. J. 2.—VOTED ..	24,186	9,200	8,866	18,700
			TOTAL—d. J.—SUGARCANE STATIONS—VOTED ..	31,940	18,500	17,512	28,800
			d. K. DRY FARMING SCHEME.				
d. K. 1. PAY AND ALLOWANCES OF ESTABLISHMENT.	11	11	Voted— Superintendent 1 (200—700); Assistants 4 (75—105); Fieldmen 4 (30—48); Clerk 1 (30—55); Peon 1 (12—17)	8,588	10,200	9,593	10,100
			Travelling allowances	1,177	1,000	1,007	1,000
			TOTAL—d. K. 1.—VOTED ..	9,765	11,200	10,600	11,100
d. K. 2. CONTINGENCIES.			VOTED— Contingencies	296	400	335	300
			Scholarships	..	2,900	3,548	..
			Purchase of dead stock and buildings	5,657	4,900	4,997	6,400
			TOTAL—d. K. 2.—VOTED ..	5,953	8,200	8,880	6,700
			TOTAL—d. K. DRY FARMING SCHEME—VOTED ..	15,718	19,400	19,480	17,800

40. d. AGRICULTURE—Agricultural Education and Research—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. L. Fruit Research Station.	RS.	RS.	RS.	RS.
d. L. Expenses.			Voted—				
	5	5	Superintendent 1 (200—700); Farm Manager 1 (75—105); Clerk 1 (30—55); Fieldman 1 (30—48); Peon 1 (12—17)	2,958	5,000	4,714	5,300
			Travelling allowances	499	500	1,100	300
			Purchase of dead stock and cost of land and buildings	2,707	2,000	9,429	1,700
			Other charges	3,070	3,500	3,900	3,500
			Total—d. L.—Fruit Research Station—Voted ..	9,234	11,000	19,143	10,800
			d. M. Animal Nutrition.				
d. M. Expenses.			Voted—				
			Pay of Establishment	3,119	4,500	4,487	4,500
	7	7	Upper Subordinates 4 (75—105); Fieldmen 2 (30—48); Laboratory Attendant 1 (19—33)				
			Other charges	4,184	4,200	4,177	4,200
			Total—d. M.—Animal Nutrition—Voted.	7,303	8,700	8,664	8,700
			d. N. Chemistry on the Malting of Cholam.				
d. N. Expenses.			Voted—				
			Pay of Officers and Establishment.	1,940	2,600	2,628	2,600
	2	2	Assistant Agricultural Chemist (200—700); Laboratory Attendant (19—33)				
			Other charges	791	1,800	1,504	800
			Total—d. N.—Chemistry on the Malting of Cholam—Voted	2,731	4,400	4,132	3,400

40. d. AGRICULTURE—Agricultural Education and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. O. Schemes of village enquiry regarding Cattle and Milk Production and Consumption.				
d. O. Expenses.			Voted—				
	11	..	Pay of establishment .. .. Supervisor 1 (120); Investigators 10 (30)	..	..	2,279	..
			Allowances	..	..	866	..
			Contingencies	..	..	150	..
			Total—d. O. Schemes of village enquiry regarding Cattle and Milk Production and Consumption —Voted	..	..	3,295	..
			d. P. Scheme of Research on Groundnut.				
d. P. Expenses.			Voted—				
			Pay of Officers and Establishment	..	..	625	6,000
	..	8	Superintendent 1 (200—700), Assistants 1 (105—150), 1 (75—105), Fieldmen 2 (30—48), Laboratory Attender 1 (19—29); Peons 2 (12—17).				
			Travelling Allowances ..	..	..	..	600
			Other Charges	..	..	566	4,900
			Total—d. P. Scheme of Research on Groundnut —Voted	..	..	1,191	11,500
Grand Total—40. d. Agricultural Education and Research			..	7,07,483	6,85,400	7,19,036	6,68,400
			Charged on Revenues ..	*44,263*	*34,600*	*42,727*	*33,500*
			Voted ..	6,63,220	6,50,800	6,76,309	6,34,900

40. e. AGRICULTURE—Tea Nurseries and Plantations.

e. Planting Section.			Voted—				
			Contribution towards the development of planting industries (Payable to United Planters' Association) ..	21,000	21,000	21,000	21,000
Grand Total—40. e. Tea Nurseries and Plantations—Voted			..	21,000	21,000	21,000	21,000

40. f. AGRICULTURE—BOTANICAL AND OTHER GARDENS.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
f. 1. PAY AND ALLOWANCES OF STAFF.			VOTED—				
			PAY OF OFFICERS	8,319	4,000	2,892	2,400
	1	1	Curator (200—700).				
			PAY OF ESTABLISHMENTS ..	4,994	4,900	4,808	5,100
	2	2	Assistant Farm Managers 1 (110), 1 (45—75).				
	3	3	Clerks 2 (35—60); Storekeeper 1 (35—60).				
	3	3	Peons (12—18).				
			Leave Allowances				
			TRAVELLING AND OTHER ALLOWANCES	1,655	1,500	1,510	1,500
			Other Compensatory—Local Allowances 2 (13½), 3 (9), 3 (1-13-0).				
			TOTAL—f. 1.—VOTED ..	14,968	10,400	9,210	9,000
f. 2. GRANTS-IN-AID.			VOTED	10,209	9,300	8,661	9,600
			Agri-Horticultural Society (4,000); Municipal Council, Kodaikanal (Bryant's Park) (1,000), and Municipal Council, Ootacamund (2,500), etc.				
			TOTAL—f. 2.—VOTED ..	10,209	9,300	8,661	9,600
f. 3. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	1,192	1,800	1,716	3,800
			CAPITAL OUTLAY	353	400	358	300
			WORKING EXPENSES	13,234	13,000	13,137	13,000
			OTHER CONTINGENCIES	{ * *575* / 492	* *700* / 500	* *594* / 485 }	1,100
				575	*700*	*594*	..
			TOTAL—f. 3.—VOTED ..	15,271	15,700	15,696	18,200
				575	*700*	*594*	..
GRAND TOTAL—40. f. BOTANICAL AND OTHER GARDENS—VOTED ..				40,448	35,400	33,567	36,800

* Rates and taxes.

40. g. AGRICULTURE—Scheme for the Improvement of Agricultural Marketing in India.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			g. A. Direction.	RS.	RS.	RS.	RS.
g. A. 1. Pay of Officers.			Voted—				
	..	2	Temporary—Provincial Marketing Officer 1 (250—750); Assistant Marketing Officer 1 (200—700).	..	..	8,423	10,400
			Total—g. A. 1.—Voted ..	* ..	* ..	(a) 8,423	10,400
g. A. 2. Pay of Establishments.			Voted	..	..	..	1,600
	..	2	Temporary clerks 1 (55—70), 1 (30—55).				
	..	3	Temporary peons 2 (12—17), 1 (12).				
			Total—g. A. 2.—Voted ..	* ..	* ..	(b) ..	1,600
g. A. 3. Allowances.			Voted—				
			Travelling and other Compensatory Allowances	..	..	..	4,200
			Madras House Allowances 2 (50); Presidency Allowances 1 (6¼); 3 (2½).	..	..	2,514	..
			Total—g. A. 3.—Voted ..	* ..	* ..	2,514	4,200
g. A. 4. Contingencies.			Voted—				
			Service Postage and Telegrams.	..	..	} 606	400
			Other Contingencies	..	..		600
			Total—g. A. 4.—Voted ..	* ..	* ..	606	1,000
			Total—g. A. Direction—Voted ..	* ..	* ..	11,543	17,200
			g. B. Marketing Scheme.				
g. B. Expenses.			Voted—				
	10	11	Pay of Officers and Establishments, Assistant Marketing Officers 3 (200—700); Special pay of Marketing Officer 1 (50); Typists 4 (30—55); Attender 1 (19—30); Peons 3 (12—17).	11,574	12,100	12,439	13,500
			Allowances	5,095	6,000	6,052	5,000
			Contingencies	2,400	1,000	1,955	1,000
			Total—g. B.—Marketing Scheme—Voted ..	19,069	19,100	20,446	19,500
Grand Total—40. g. Scheme for the Improvement of Agricultural Marketing in India—Voted ..				19,069	19,100	31,989	36,700

* Included under "40. a. A. Direction."

(a) includes (b).

40. h. AGRICULTURE—PUBLIC EXHIBITION AND FAIRS.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
h. PUBLIC EXHIBITION AND FAIRS.			VOTED—				
			EXHIBITION CHARGES	..	..	..	3,000
			MAINTENANCE OF (EXHIBITION) MOTOR UNITS	..	..	..	8,000
GRAND TOTAL—40. h. PUBLIC EXHIBITION AND FAIRS—VOTED				..*	..*	..*	11,000

40. j. AGRICULTURE—SPECIAL RURAL UPLIFT SCHEMES.

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
			j. A. LIVESTOCK IMPROVEMENT SCHEME.				
j. A. LIVESTOCK IMPROVEMENT SCHEME.			VOTED	..	..	..	60,500
			TOTAL—j. A.—VOTED ..	..	..	..	60,500
			j. B. OTHER CHARGES.				
j. B. OTHER CHARGES.			VOTED—				
			Maintenance of Cattle	..	..	..	3,500
			Premia for maintenance of Breeding bulls	..	..	..	21,700
			Other Charges	..	..	..	1,000
			TOTAL—j. B.—VOTED ..	.. †	.. †	.. †	26,200
GRAND TOTAL—40. j. SPECIAL RURAL UPLIFT SCHEMES—VOTED				..	..	..	86,700

* Included under "40. a. Agricultural E

DEMAND XIX—VETERINARY.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 10,63,600

Total of sums Charged on Revenues .. .. *Rs. 53,600*

11,17,200

41—VETERINARY.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
41. a. SUPERINTENDENCE.								
a. A. DIRECTION—								
1. PAY OF OFFICERS.	*24,007*	..	*26,400*	..	*26,400*	..	*24,400*	..
2. PAY OF ESTABLISHMENTS.	..	18,966	..	19,500	..	19,909	..	20,000
3. ALLOWANCES ..	*3,294*	1,763	*3,400*	1,700	*4,079*	2,880	*3,600*	2,000
4. OTHER CHARGES.	..	11,425	..	11,600	..	11,548	..	12,000
a. B. CIRCLE OFFICERS—								
1. PAY OF OFFICERS.	..	62,657	..	56,000	..	54,955	..	54,400
2. PAY OF ESTABLISHMENTS.	..	27,434	..	27,500	..	26,956	..	27,700
3. ALLOWANCES ..	..	19,211	..	16,800	..	20,249	..	18,100
4. OTHER CHARGES.	*197*	10,986	*200*	10,900	*223*	12,084	..	12,200
Total—41. a. ..	*27,498*	1,52,442	*30,000*	1,44,000	*30,702*	1,48,581	*28,000*	1,46,400

41—VETERINARY—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on Revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
41. b. SUBORDINATE ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS.	..	1,55,556	..	1,60,400	..	1,59,476	..	1,79,200
2. ALLOWANCES ..	..	42,192	..	42,700	..	47,973	..	56,500
3. CONTINGENCIES ..	*54*	21,962	*100*	20,200	..	28,925	..	27,900
4. PURCHASE OF SERA INCLUDING FREIGHT.	..	94,855	..	95,700	..	83,049	..	96,000
II. PARTIALLY EXCLUDED AREAS.								
PAY OF ESTABLISHMENTS AND OTHER CHARGES.		10,535		4,100		6,003		4,700
TOTAL—41. b. ..	*54*	3,25,100	*100*	3,23,100	..	3,25,426	..	3,64,300
41. c. HOSPITALS AND DISPENSARIES—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	1,76,601	..	1,77,200	..	1,77,574	..	1,83,300
2. OTHER CHARGES.	*671*	99,012	*600*	1,04,600	*860*	1,07,414	..	1,09,300
II. PARTIALLY EXCLUDED AREAS.								
PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	7,615	..	4,900	..	4,950	..	5,000
TOTAL—41. c ..	*671*	2,83,228	*600*	2,86,700	*860*	2,89,938	..	2,97,600
41. d. VETERINARY INSTRUCTION—								
1. PAY OF OFFICERS ..	*5,745*	35,099	*4,500*	43,400	*5,215*	42,445	*11,200*	46,900
2. PAY OF ESTABLISHMENTS ..	..	29,747	..	34,200	..	32,600	..	35,000
3. ALLOWANCES AND HONORARIA ..	*2,739*	5,157	*2,800*	7,000	*1,536*	5,618	*2,000*	6,000
4. CONTINGENCIES ..	*6,924*	25,148	*7,000*	20,500	*7,502*	25,674	..	29,400
TOTAL—41. d. ..	*15,408*	95,151	*14,300*	1,05,100	*14,253*	1,06,337	*13,200*	1,17,300

41—VETERINARY—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
41. e. OTHER CHARGES—								
e. A. SERUM INSTITUTE—								
1. PAY OF OFFICERS.	..	9,938	..	8,700	..	7,683	..	9,300
2. PAY OF ESTABLISHMENTS ..	..	14,654	..	15,000	..	15,784	..	17,500
3. OTHER CHARGES..	*1,853*	52,252	*1,900*	47,200	*2,709*	68,467	..	85,700
e. B. VETERINARY INVESTIGATION—PAY OF STAFF AND OTHER CHARGES ..	..	9,613	..	9,300	..	12,659	..	10,900
TOTAL—41. e. ..	*1,853*	86,457	*1,900*	80,200	*2,709*	1,04,593	..	1,23,400
41. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*11,816*	..	*10,000*	..	*12,013*	..	*7,000*	2,600
B. STERLING OVERSEAS PAY ..	*4,262*	..	*5,000*	..	*3,760*	..	*5,400*	..
C. STORES FOR INDIA ..	..	585	..	6,600	..	440	..	12,000
D. OTHER CHARGES (RECRUITMENT EXPENSES) ..	..	..	..	..	*120*	533	..	..
TOTAL—41. f. ..	*16,078*	585	*15,000*	6,600	*15,893*	973	*12,400*	14,600
41. g. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	*— 95*	..	..	..	..	— 1	..	..
B. STORES ..	..	— 2	..	..	..	— 2	..	..
TOTAL—41. g. ..	*— 95*	— 2	..	..	..	— 3	..	..
TOTAL—DEMAND XIX—VETERINARY (ALSO MAJOR HEAD 41) ..	*61,467*	9,42,961	*61,900*	9,45,700	*64,417*	9,75,845	*53,600*	10,63,600
	† 10,04,428		† 10,07,600		† 10,40,262		11,17,200	

41. a.—VETERINARY—Superintendence.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. A. Direction.	RS.	RS.	RS.	RS.
a. A. 1. Pay of Officers.			Charged on revenues	*24,007*	*26,400*	*26,400*	*24,400*
	1	*1*	*Director of Veterinary Services (1,700—2,200).*				
			Total—a. A. 1.—*Charged on revenues.*	*24,007*	*26,400*	*26,400*	*24,400*
a. A. 2. Pay of Establishments.			Voted	18,966	19,500	19,909	20,000
	19	19	Personal Assistant 1 (200—250); Head Accountant 1 (125—150); Office Veterinary Assistant 1 (60—120); Clerks 2 (85—125), 1 (65—85), 9 (40—65); Typists 1 (40—65), 2 (23—35).				
			Temporary—Clerk 1 (30—55) ..				
	9	9	Attender 1 (23—35); Peons 6 (15—20), 2 (12—17).				
			Leave Allowances.				
			Total—a. A. 2.—Voted ..	18,966	19,500	19,909	20,000
a. A. 3. Allowances.			Charged on revenues—				
			Travelling allowances (including cost of passages)	*3,294*	*3,400*	*4,079*	*3,600*
			Voted—				
			Travelling and Other Compensatory Allowances	1,763	1,700	2,880	2,000
			Presidency Allowances 2 (6½), 2 (2½).				
			Total—a. A. 3. *Charged on revenues.*	*3,294*	*3,400*	*4,079*	*3,600*
			Total—a. A. 3. Voted ..	1,763	1,700	2,880	2,000
a. A. 4. Other Charges.			Voted—				
			Books and Periodicals ..	1,504	1,500	1,531	1,500
			Service Postage and Telegrams.	1,999	2,400	1,902	2,000
			Other Contingencies	3,065	3,500	4,083	3,500
			Apparatus and Materials ..	4,696	4,000	3,926	4,800
			Carried over ..	11,264	11,400	11,442	11,800

41. a.—VETERINARY—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. DIRECTION—*cont.*				
			Brought forward—VOTED ..	11,264	11,400	11,442	11,800
a. A. 4. OTHER CHARGES—*cont.*			VOTED—*cont.*				
			CUSTOMS DUTY	161	200	106	200
			TOTAL—a. A. 4.—VOTED ..	11,425	11,600	11,548	12,000
			TOTAL—a. A. DIRECTION.	59,455	62,600	64,816	62,000
			Charged on revenues ..	*27,301*	*29,800*	*30,479*	*28,000*
			VOTED ..	32,154	32,800	34,337	34,000
			a. B. CIRCLE OFFICERS.				
a. B. 1. PAY OF OFFICERS.			VOTED	62,657	56,000	54,955	54,400
	12	12	District Veterinary Officers 11 (250—750), 1 (200—700).				
			Leave Allowances.				
			TOTAL—a. B. 1.—VOTED ..	62,657	56,000	54,955	54,400
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED	27,434	27,500	26,956	27,700
	36	36	Clerks 3 (40—65), 31 (35—60), 2 (30—55); Personal pay 1 (4); Special pay 12 (5).				
	36	36	Peons 3 (15—20), 25 (12—18), 8 (12—17).				
			Leave Allowances.				
			TOTAL—a. B. 2.—VOTED ..	27,434	27,500	26,956	27,700
a. B. 3. ALLOWANCES.			VOTED—				
			Travelling and other Compensatory Allowances; Madras House Allowance 1 (35)	19,211	16,800	20,249	18,100
			TOTAL—a. B. 3.—VOTED ..	19,211	16,800	20,249	18,100

41. a.—VETERINARY—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
a. B. 4. OTHER CHARGES.			a. B. CIRCLE OFFICERS—*cont.*				
			VOTED—				
			RENTS	1,339	1,700	1,728	1,700
			SERVICE POSTAGE AND TELEGRAMS.	6,086	5,700	6,340	6,000
			OTHER CONTINGENCIES	* *197* 3,200	* *200* 3,000	* *223* 3,598	4,000
			GRANTS-IN-AID (Horse breeding operations)	300	300	300	300
			COMPENSATIONS (under the Glanders' and Farcy Act)	61	200	118	200
			TOTAL—a. B. 4.—VOTED ..	*197* 10,986	*200* 10,900	*223* 12,084	.. 12,200
			TOTAL—a. B.—CIRCLE OFFICERS—VOTED ..	*197* 1,20,288	*200* 1,11,200	*223* 1,14,244	.. 1,12,400
			GRAND TOTAL—41. a.—SUPERINTENDENCE ..	1,79,940	1,74,000	1,79,283	1,74,400
			Charged on revenues ..	*27,498*	*30,000*	*30,702*	*28,000*
			VOTED ..	1,52,442	1,44,000	1,48,581	1,46,400

41. b. VETERINARY—SUBORDINATE ESTABLISHMENT.

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			I. ORDINARY AREAS.				
b. I. 1. PAY OF ESTABLISHMENTS.			VOTED	1,55,556	1,60,400	1,59,476	1,79,200
	121	121	Veterinary Assistants 1 (150—200), 9 (125—5—175), 85 (60—120), 26 (55—100); Special pay 2 (36).				
	89	89	Peons 68 (12—18), 21 (12—17); Special pay 2 (2).				
			Temporary—				
	18	45	Veterinary Assistants 15 (60—120), 30 (55—100).				
	19	45	Peons 6 (12—18), 39 (12—17).				
			TOTAL—b. I. 1.—VOTED ..	1,55,556	1,60,400	1,59,476	1,79,200
b. I. 2. ALLOWANCES.			VOTED	42,192	42,700	47,973	56,500
			Travelling Allowances; Other Compensatory—Local Allowances 1 (18), 2 (1-13-0), 1 (6½), 6 (6½) for nine months.				
			TOTAL—b. I. 2.—VOTED ..	42,192	42,700	47,973	56,500

* Rates and taxes.

41. b.—VETERINARY—SUBORDINATE ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
b. I. 3. CONTINGENCIES.			VOTED—				
			TOUR CHARGES	11,387	10,500	13,305	14,500
			SERVICE POSTAGE AND TELEGRAMS.	3,976	3,800	4,860	5,500
			OTHER CONTINGENCIES	* *54* 6,599	* *100* 5,900	.. 10,760	7,900
			TOTAL—b. I. 3.—VOTED ..	*54* 21,962	*100* 20,200	.. 28,925	.. 27,900
b. I. 4. PURCHASE OF SERA INCLUDING FREIGHT.			TOTAL—b. I. 4.—VOTED ..	94,855	95,700	83,049	96,000
			TOTAL—b. I. ORDINARY AREAS—VOTED ..	*54* 3,14,565	*100* 3,19,000	.. 3,19,423	.. 3,59,600
			II. PARTIALLY EXCLUDED AREAS.				
b. II. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	6,879	3,200	3,951	3,300
	2	2	Veterinary Assistants 2 (60—120); Special pay 2 (36).				
	2	2	Peons 1 (12—18), 1 (12—17); Special pay 2 (2).				
			TRAVELLING ALLOWANCES ..	2,610	600	1,413	900
			CONTINGENCIES	1,046	300	639	500
			TOTAL—b. II. PARTIALLY EXCLUDED AREAS—VOTED.	10,535	4,100	6,003	4,700
GRAND TOTAL—41. b.—SUBORDINATE ESTABLISMENT—VOTED ..				*54* 3,25,100	*100* 3,23,100	.. 3,25,426	.. 3,64,300

41. c.—VETERINARY—Hospitals and Dispensaries.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			I. Ordinary areas.				
c. I. 1. Pay of Establishments.			Voted	1,76,601	1,77,200	1,77,574	1,83,300
	107	107	Veterinary Assistants 2 (150—200), 15 (125—175), 90 (60—120).				
	29	29	Compounders 3 (50), 22 (30—40), 4 (28—40).				
			Leave Allowances.				
			Temporary—				
	3	3	Veterinary Assistants 1 (125—175), 2 (60—120).				
	7	13	Compounders 2 (30—40), 10 (28—40); Attendant 1 (15).				
			Total—c. I. 1.—Voted ..	1,76,601	1,77,200	1,77,574	1,83,300
c. I. 2. Other charges.			Voted—				
			Allowances and Honoraria ..	4,694	5,200	5,317	6,000
			Travelling Allowances; Other Compensatory—Local Allowances 3 (18), 2 (9); Conveyance Allowance 1 (7) for 8 months.				
			Pay of Menials	39,045	38,300	39,853	40,000
			Rents	12,990	13,300	12,897	13,000
			Petty Construction and Repairs.	1,348	6,500	6,487	6,500
			Office Expenses	7,117	6,700	7,807	7,700
			Service Postage and Telegrams.	4,067	4,200	4,443	4,500
			Other Contingencies	{ *671 3,338	*600 3,400	*860 3,546 }	4,600
			Medicine and other Hospital necessaries	26,413	27,000	27,064	27,000
			Total—c. I. 2.—Voted ..	671 99,012	600 1,04,600	860 1 07,414	.. 1,09,300
			Total—c. I.—Ordinary areas—Voted ..	671 2,75,613	600 2,81,800	860 2,84,988	.. 2,92,600
			II. Partially excluded areas.				
c. II. Pay of Establishments and other charges.			Voted—				
			Pay and Travelling Allowances of Establishments	5,419	3,500	3,607	3,600
	2	2	Veterinary Assistants 2 (60—120); Special pay 2 (36).				
			Other Charges	2,196	1,400	1,343	1,400
			Total—c. II.—Partially excluded areas—Voted.	7,615	4,900	4,950	5,000
Grand Total—41. c.—Hospitals and Dispensaries—Voted ..				671 2,83,228	600 2,86,700	860 2,89,938	.. 2,97,600

* Rates and taxes.

41. d.—VETERINARY—VETERINARY INSTRUCTION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			VETERINARY COLLEGE.				
d. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*5,745*	*4,500*	*5,215*	*11,200*
	1	*1*	*Principal 1 (1,250—1,500); Special pay 1 (100).*				
			VOTED	35,099	43,400	42,445	46,900
	7	7	Resident Veterinary Officer and Personal Assistant to the Principal, Assistant Lecturer in Hygiene 1 (250—750); Special pay 1 (50); Lecturers, M.V.S., 5 (250—750).				
			Leave Allowances.				
			Temporary—Lecturer in Pathology and Bacteriology 1 (800—900); Overseas pay 1 (200)				
			TOTAL—d. 1. *Charged on revenues.*	*5,745*	*4,500*	*5,215*	*11,200*
			TOTAL—d. 1. VOTED ..	35,099	43,400	42,445	46,900
d. 2. PAY OF ESTABLISHMENTS.			VOTED	29,747	34,200	32,600	35,000
	11	11	Assistant Lecturers 3 (125—175), 1 (60—120), 1 (55—100); Laboratory Assistants 1 (125—175), 3 (60—120); Personal pay 4 (50), 1 (25); Special pay 1 (20); Glanders and Farcy Act Inspector 1 (125—175); Hospital Surgeon 1 (60—120).				
	5	5	Head Clerk 1 (65—85); Accountant 1 (40—65); Special pay 1 (10); Clerks 3 (40—65).				
	3	3	Artist and Photographer 1 (85—125); Mechanic 1 (35—1—40); Compounder 1 (33—40).				
	14	14	Laboratory Attendants 2 (23—35), 1 (19—30); Laboratory Peon 1 (15—20), 1 (12—17); Attenders 2 (23—35); Peons 4 (15—20), 2 (12—17); Stable Jamadar 1 (15—20); Personal pay 1 (2).				
			Leave Allowances.				
	7	7	Temporary—Assistant Lecturers 2 (100—150); Veterinary Assistants 1 (60—120), 1 (55—100); Clerks 2 (30—55); Physical Instructor 1 (30—55).				
			TOTAL—d. 2.—VOTED ..	29,747	34,200	32,600	35,000

41. d.—VETERINARY—VETERINARY INSTRUCTION—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			VETERINARY COLLEGE—*cont.*				
d. 3. ALLOWANCES AND HONORARIA.			CHARGED ON REVENUES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*2,739*	*2,800*	*1,536*	*2,000*
			House-rent 1 (50)				
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (INCLUDING COST OF PASSAGES)	3,952	5,700	4,303	4,600
			Madras House Allowance 2 (47½), 1 (37½), 1 (35), 1 (27½), 1 (25).				
			Presidency Allowances 10 (6½), 3 (2½); Personal Compensatory Allowance 1 (2); Conveyance Allowance 1 (20).				
			HONORARIA	1,205	1,300	1,315	1,400
			TOTAL—d. 3. *Charged on revenues.*	*2,739*	*2,800*	*1,536*	*2,000*
			TOTAL—d. 3. VOTED ..	5,157	7,000	5,618	6,000
d. 4. CONTINGENCIES.			VOTED—				
			RATES AND TAXES	*6,924*	*7,000*	*7,502*	7,100
			PAY OF MENIALS	2,356	2,500	2,509	2,500
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,656	1,600	1,838	1,600
			CUSTOMS DUTY	..	1,200	..	1,800
			OFFICE EXPENSES AND CLEANING CHARGES	1,774	2,000	2,010	2,000
			SCHOLARSHIPS	1,475	1,900	1,542	1,900
			APPARATUS AND MATERIALS ..	10,792	3,400	9,988	4,000
			(Laboratory Charges.)				
			FEED AND UPKEEP OF SICK ANIMALS	2,389	2,300	2,828	2,600
			MAINTENANCE OF SHOEING FORGE.	1,641	1,600	1,640	1,700
			Researches—Books and Periodicals and Compensations for animals destroyed under the Glanders and Farcy Act (100).	661	1,600	824	1,400
			OTHER CONTINGENCIES	2,404	2,400	2,495	2,800
			TOTAL—d. 4. *Charged on revenues.*	*6,924*	*7,000*	*7,502*	..
			TOTAL—d. 4. VOTED ..	25,148	20,500	25,674	29,400
GRAND TOTAL—41. d.—VETERINARY INSTRUCTION ..				1,10,559	1,19,400	1,20,590	1,30,500
Charged on revenues ..				*15,408*	*14,300*	*14,253*	*13,200*
VOTED ..				95,151	1,05,100	1,06,337	1,17,300

41. e.—VETERINARY—OTHER CHARGES.

SUB-HEADS of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. A. SERUM INSTITUTE.				
e. A. 1. PAY OF OFFICERS.			VOTED	9,938	8,700	7,683	9,300
	1	1	Superintendent (250—750); Special pay (50).				
			TOTAL—e. A. 1.—VOTED ..	9,938	8,700	7,683	9,300
e. A. 2. PAY OF ESTABLISHMENTS.			VOTED	14,654	15,000	15,784	17,500
	12	16	Veterinary Assistants 8 (60—120); 3 (55—100); Clerks 1 (65—85), 1 (40—65); Typist 1 (40—65); Store-keeper 1 (40—65); Accountant 1 (55—70).				
	13	19	Attenders 15 (19—30), Carpenter 1 (22—32); Peons 1 (15—20), 2 (12—17).				
			Leave Allowances.				
			TOTAL—e. A. 2.—VOTED ..	14,654	15,000	15,784	17,500
e. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	1,078	900	1,013	1,200
			Local Allowances 12 (6½), 15 (2½).				
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,212	2,300	2,352	2,300
			PAY OF MENIALS	4,831	5,000	5,865	7,000
			SERVICE POSTAGE AND TELEGRAMS.	1,430	1,500	1,571	1,500
			OTHER CONTINGENCIES	*1,853 7,117	*1,900 7,000	*2,709 9,258	12,000
			LIVESTOCK	16,770	17,000	26,399	27,700
			MAINTENANCE CHARGES	14,567	11,000	19,048	23,100
			APPARATUS AND MATERIALS ..	4,247	2,500	2,961	10,600
			CUSTOMS DUTY	..	..	..	300
			TOTAL—e. A. 3.—VOTED ..	*1,853* 52,252	*1,900* 47,200	*2,709* 68,467	.. 85,700
			TOTAL—e. A. SERUM INSTITUTE—VOTED ..	*1,853* 76,844	*1,900* 70,900	*2,709* 91,934	.. 1,12,500

41. e.—VETERINARY—OTHER CHARGES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			e. B. VETERINARY INVESTIGATION.				
e. B. PAY OF STAFF AND OTHER CHARGES.			VOTED—				
	1	1	Veterinary Investigation Officer 1 (250—750)	2,718	2,800	6,107	3,900
	3	3	Veterinary Assistant Surgeon 1 (60—120); Clerk 1 (35—60); Peon 1 (15—20)	1,784	1,700	1,891	2,100
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	3,325	3,000	3,517	3,100
			Madras House Allowances 1 (37½); Presidency Allowances 1 (6½).				
			OTHER CONTINGENCIES	753	700	647	700
			Apparatus and materials ..	1,033	1,000	497	1,000
			Customs duty	..	100	..	100
			TOTAL—e. B. VETERINARY INVESTIGATION—VOTED ..	9,613	9,300	12,659	10,900
				1,853	*1,900*	*2,709*	..
GRAND TOTAL—41. e.—OTHER CHARGES VOTED ..				86,457	80,200	1,04,593	1,23,400

DEMAND XX—CO-OPERATIVE CREDIT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 13,61,500

Total of sums Charged on Revenues .. .. Rs. 72,100

42. CO-OPERATIVE CREDIT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
42. a. DIRECTION—								
a. 1. PAY OF OFFICERS.	*38,452*	22,165	*49,600*	13,500	*28,009*	25,702	*58,500*	18,300
a. 2. PAY OF ESTABLISHMENTS ..	..	26,878	..	28,300	..	26,818	..	29,100
a. 3. OTHER CHARGES ..	*2,218*	16,622	*6,000*	19,200	*4,538*	23,443	*7,000*	19,300
a. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	..	..	— 4,200	..	— 4,500	..	— 5,000
TOTAL—42. a. ..	*40,670*	65,665	*55,600*	56,800	*32,547*	71,463	*65,500*	61,700

42. CO-OPERATIVE CREDIT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
42. b. SUPERINTENDENCE—								
1. PAY OF OFFICERS.	..	87,635	..	85,400	..	81,858	..	96,700
2. PAY OF ESTABLISHMENTS ..	..	7,06,303	..	7,33,900	..	7,28,214	..	7,68,800
3. ALLOWANCES ..	..	2,06,714	..	2,20,200	..	2,28,608	..	2,45,000
4. CONTINGENCIES ..	*630*	56,410	*400*	53,500	*323*	60,717	..	66,700
5. GRANTS FOR CO-OPERATIVE TRAINING AND EDUCATION	..	..	..	..	..	3,155	..	54,400
TOTAL—42. b. ..	*630*	10,57,062	*400*	10,93,000	*323*	11,02,552	..	12,31,600
42. c. GRANTS-IN-AID—								
1. GRANTS FROM SUGAR EXCISE FUND ..	..	..	..	..	..	..	..	57,700
2. OTHER GRANTS ..	..	3,532	..	5,700	..	7,329	..	10,500
TOTAL—42. c. ..	..	3,532	..	5,700	..	7,329	..	68,200
42. d. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
STERLING OVERSEAS PAY	*6,107*	..	*8,400*	..	*4,267*	..	*6,600*	..
TOTAL—42. d. ..	*6,107*	..	*8,400*	..	*4,267*	..	*6,600*	..
TOTAL—DEMAND XX—CO-OPERATIVE CREDIT (ALSO MAJOR HEAD 42).	*47,407*	(a) 11,27,288	*64,400*	11,55,500	*37,137*	11,81,344	*72,100*	13,61,500
	11,74,695		12,19,900		12,18,481		14,33,600	

(a) Includes Rs. 1,029 relating to Partially Excluded areas.

42. a. CO-OPERATIVE CREDIT—DIRECTION.

SUB-HEADS of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
a. 1. PAY OF OFFICERS.			CHARGED ON REVENUES	*38,452*	*49,600*	*28,009*	*58,500*
	2	2	*Registrar (2,500), Special Pay (200); Additional Joint Registrar (1,900).*				
			VOTED	22,165	13,500	25,702	18,300
	2	2	Joint Registrar 1 (700—1,000); Personal Assistant to the Registrar 1 (300—750)				
			TOTAL—a. 1. *Charged on revenues.*	*38,452*	*49,600*	*28,009*	*58,500*
			TOTAL—a. 1. VOTED ..	22,165	13,500	25,702	18,300
a. 2. PAY OF ESTABLISHMENTS.			VOTED	26,878	28,300	26,818	29,100
	23	22	Sub-Deputy Registrar, Manager 1 (100–125); Inspectors 2 (80–100), 5 (75—90), 10 (40—80); Clerks 4 (40—65)				
	14	14	Attender 1 (23—35); Peons 12 (15—20), 1 (12—17) ..				
			Leave Allowances				
	15	17	Temporary Sub-Deputy Registrar 1 (100—125); Accountant 1 (40—175); Inspector-Clerks 1 (40—80), 3 (35—75), 1 (35—75) for 7 months; Clerks 2 (30—55), 1 (30), 3 (30) for 2 months; Peons 2 (12—17) for full year, 2 (12)				
			TOTAL—a. 2.—VOTED ..	26,878	28,300	26,818	29,100
a. 3. OTHER CHARGES.			CHARGED ON REVENUES— *Allowances—* *TRAVELLING ALLOWANCES (including cost of passages)* *Other Compensatory—Madras House Allowance*	*2,218*	*6,000*	*4,538*	*7,000*
			VOTED— TRAVELLING ALLOWANCES ..	4,490	6,400	10,782	6,600
			OTHER COMPENSATORY	3,396	3,700	3,165	3,800
			Madras House Allowance 1 (40), 9 (15); Presidency Allowance 17 (6½) for full year, 5 (2½), 3 (6½) for 2 months; 1 (6½) for 7 months; Hill Allowances for 3 months, 1 (27 3/16), 2 (7½)				
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,174	1,100	1,345	1,200
			BOOKS AND PERIODICALS ..	1,999	2,500	2,414	2,000
			SERVICE POSTAGE AND TELEGRAMS. OTHER CONTINGENCIES	5,563	5,500	5,737	5,700
			TOTAL—a. 3. *Charged on revenues.*	*2,218*	*6,000*	*4,538*	*7,000*
			TOTAL—a. 3. VOTED ..	16,622	19,200	23,443	19,300
a. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			VOTED— Recovery of contribution from the Orissa Government towards the cost of higher supervision ..	..	— 4,200	— 4,500	— 5,000
			TOTAL—a. 4—VOTED ..	..	— 4,200	— 4,500	— 5,000
GRAND TOTAL—42. a.—DIRECTION ..				1,06,335	1,12,400	1,04,010	1,27,200
			Charged on revenues ..	*40,670*	*55,600*	*32,547*	*65,500*
			VOTED ..	65,665	56,800	71,463	61,700

42. b.—CO-OPERATIVE CREDIT—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
b. 1. PAY OF OFFICERS.			VOTED	87,635	85,400	81,858	96,700
	20	23	Deputy Registrars 10 (300–750); 8 (200—700), Temporary 3 (200), Deputy Collector 1 (250—700); Probationary Deputy Registrars 1 (100) for 3 months and (125) for 9 months				
			Leave Allowances				
			TOTAL—b. 1.—VOTED ..	87,635	85,400	81,858	96,700
b. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	4,21,027	4,03,500	3,84,452	3,93,000
	24	24	Sub-Deputy Registrars 18 (150—250), 2 (100—150), 4 (100—125)				
	324	325	Inspectors 25 (80—100), 300 (40—80)				
	80	80	Clerks 4 (40—65), 65 (35—60), 11 (30—55)				
	80	80	Peons 3 (15—20), 75 (12—18), 2 (12—17)				
			Leave allowances				
			TEMPORARY	2,85,276	3,30,400	3,43,762	3,75,800
	464	470	Sub-Deputy Registrars 3 (100—5/2—125), 31 (100), 12 (100) for 3 months ..				
			Auditors 3 (75—90), 9 (35—75); Inspectors 25 (75—90), 10 (75)—8 for full year, 1 for 7 months 1 for 5 months—362 (35—75), 15 (35)—14 for full year, 1 for 3 months				
	2	3	Principal 1 (100—150); Lecturer 1 (55—70); 1 (70—100) ..				
	68	74	Clerks 25 (30—55), 1 (30), 48 (30) for 3 months				
	217	227	Peons 190 (12—17), 35 (12), 2 (10—15)				
			TOTAL—b. 2.—VOTED ..	7,06,303	7,33,900	7,28,214	7,68,800
b. 3. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,32,589	1,47,100	1,55,093	1,65,700
			FIXED TRAVELLING ALLOWANCES 12 ($81\frac{1}{4}$), 6 ($93\frac{3}{4}$), 4 ($44\frac{1}{2}$), 248 (18); 2 (24)	66,354	65,000	65,257	69,100
			OTHER COMPENSATORY 1 (38), 1 (37), 1 (35)	5,948	6,100	6,480	8,400
			Madras House Allowances 4 (50), 1 (25), 10 (15) for full year, 1 (15) for 7 month; Local Allowances—4 ($13\frac{1}{2}$), 28 ($6\frac{1}{2}$), 4 (1-13-0); Conveyance Allowance—19 (4), 8 ($2\frac{1}{2}$), 3 ($6\frac{1}{2}$) for 3 months				
			REMUNERATION TO COPYISTS ..	1,823	2,000	1,778	1,800
			TOTAL—b. 3.—VOTED ..	2,06,714	2,20,200	2,28,608	2,45,000

42. b. CO-OPERATIVE CREDIT—SUPERINTENDENCE—*cont.*

Sub heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
b. 4. CONTINGENCIES.			VOTED—	RS.	RS.	RS.	RS.
			RENTS	9,954	10,100	10,151	12,500
			SERVICE POSTAGE AND TELEGRAMS.	32,794	29,100	34,546	34,800
			OTHER CONTINGENCIES	* *630*	* *400*	* *323*	19,400
				13,662	14,300	16,020	
				630	*400*	*323*	..
			TOTAL—b. 4.—VOTED ..	56,410	53,500	60,717	66,700
b. 5. GRANTS FOR CO-OPERATIVE TRAINING AND EDUCATION.			EXPENDITURE ON CO-OPERATIVE TRAINING AND EDUCATION FROM THE GRANTS MADE BY THE CENTRAL GOVERNMENT	..	..	3,155	54,400
			TOTAL—b. 5.—VOTED ..	..	..	3,155	54,400
				630	*400*	*323*	..
GRAND TOTAL—42. b.—SUPERINTENDENCE—VOTED ..				10,57,062	10,93,000	11,02,552	12,31,600

42. c. CO-OPERATIVE CREDIT—GRANTS-IN-AID.

Sub heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
c. 1. GRANTS FROM SUGAR EXCISE FUND.			VOTED—				
			Subsidy to Sugarcane Growers' Societies	..	..	..	57,700
			TOTAL—c. 1.—VOTED ..	..	..	..	57,700
c. 2. OTHER GRANTS.			VOTED—				
			RECURRING	3,532	5,700	7,329	10,500
			Clerical assistance to Scheduled classes (3,000); Subsidy to Provincial Co-operative Union (2,700); Provincial Marketing Society (2,800); Subsidy to Co-operative Societies towards stamp duty on sale certificates issued in their favour (2,000) ..				
			TOTAL—c. 2.—VOTED ..	3,532	5,700	7,329	10,500
GRAND TOTAL—42. c. GRANTS-IN-AID—VOTED ..				3,532	5,700	7,329	68,200

DEMAND XXI—INDUSTRIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 19,31,900

Total of sums Charged on Revenues .. .. *Rs. 1,95,300*

43—INDUSTRIES—INDUSTRIES AND CINCHONA PLANTATIONS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. a. INDUSTRIES—								
a. A. DIRECTION—								
1. PAY OF OFFICERS ..	*38,643*	22,057	*34,000*	27,300	*28,670*	30,488	*33,300*	21,700
2. PAY OF ESTABLISHMENTS ..	..	36,598	..	38,300	..	39,484	..	44,400
3. ALLOWANCES AND HONORARIA ..	*2,688*	5,549	*3,600*	6,200	*3,943*	6,614	*2,900*	6,100
4. OTHER CHARGES.	..	6,262	..	6,600	..	6,661	..	9,000
a. B. DISTRICT ENGINEERING—								
1. PAY OF OFFICERS ..	..	16,734	..	17,000	..	16,776	..	16,700
2. PAY OF ESTABLISHMENTS ..	..	1,46,564	..	1,52,600	..	1,50,041	..	1,49,000
3. ALLOWANCES AND HONORARIA ..	..	29,791	..	28,700	..	31,736	..	30,200
4. PUMPING AND BORING ..	..	1,11,726	..	1,05,700	..	93,317	..	1,05,700
5. OTHER CHARGES.	*256*	10,021	*200*	9,700	*341*	9,888	..	10,100
a. C. GRANTS-IN-AID TO INDUSTRIAL SCHOOLS—								
1. MAINTENANCE ..	..	88,727	..	87,400	..	87,675	..	88,800
2. BUILDINGS ..	..	17,994	..	21,100	..	13,115	..	17,000
3. EQUIPMENT ..	..	13,798	..	20,000	..	19,212	..	10,000
4. OTHER GRANTS..	..	13,930	..	16,100	..	14,532	..	14,400
a. D. INDUSTRIAL SCHOLARSHIPS.	..	23,041	..	25,900	..	24,929	..	22,900
Carried over ..	*41,587*	5,42,792	*37,800*	5,62,600	*32,954*	5,44,468	*36,200*	5,46,000

43—INDUSTRIES—Industries and Cinchona Plantations—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. a. INDUSTRIES—*cont.*								
Brought forward ..	*41,587*	5,42,792	*37,800*	5,62,600	*32,954*	5,44,468	*36,200*	5,46,000
a. E. Industrial Schools—								
1. Pay of Establishments ..	..	29,771	..	29,800	..	28,102	..	30,200
2. Scholarships and Stipends.	..	8,837	..	9,800	..	7,274	..	8,300
3. Other Charges.	..	37,269	..	40,000	..	43,243	..	48,300
a. F. School of Technology—								
1. Pay of Officers ..	..	9,109	..	7,800	..	8,880	..	16,800
2. Pay of Establishments ..	..	33,117	..	38,500	..	35,992	..	37,000
3. Other Charges.	*3,802*	42,248	*3,800*	31,000	*5,660*	31,928	..	34,100
a. G. Leather Trades Institute ..	*639*	14,639	*600*	15,200	*640*	13,644	..	16,500
a. H. School of Arts—								
1. Pay of Officers and Establishments ..	..	30,166	..	31,200	..	30,185	..	32,100
2. Other Charges.	*1,480*	13,509	*1,500*	13,700	*1,481*	13,991	..	15,200
a. J. Textile Institute—								
1. Pay of Officers and Establishments ..	*10,755*	17,517	*10,800*	18,500	*11,121*	16,650	*11,400*	18,000
2. Other Charges.	*2,527*	9,180	*3,500*	13,000	*2,962*	15,448	*1,000*	17,000
a. K. Sericulture ..	*121*	28,528	*100*	29,000	*117*	28,512	..	34,500
Carried over ..	*60,911*	8,16,682	*58,100*	8,40,100	*54,935*	8,18,317	*48,600*	8,54,000

43—INDUSTRIES—Industries and Cinchona Plantations—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. a. INDUSTRIES—*cont.*								
Brought forward ..	*60,911*	8,16,682	*58,100*	8,40,100	*54,935*	8,18,317	*48,600*	8,54,000
a. L. Kerala Soap Institute—								
1. Pay of Officers and Establishments ..	..	23,688	..	24,100	..	23,684	..	24,300
2. Other Charges.	*651*	1,34,891	*700*	1,40,000	*886*	1,21,310 + 5,300*	..	1,40,900
3. Interest on Capital Outlay.	*12,676*	..	*14,000*	..	*12,400* *	..	*11,200*	..
4. Instruction, Experiments and Miscellaneous ..	..	7,456	..	9,800	..	16,464	..	16,100
a. M. Industrial Engineering Workshop—								
1. Pay of Officers and Establishments ..	..	9,930	..	8,700	..	9,207	..	9,200
2. Other Charges ..	*9*	54,059	*100*	57,300	*8*	42,824 +4,400*	..	51,000
3. Interest on Capital Outlay.. ..	*6,167*	..	*6,500*	..	*6,100* *	..	*5,600*	..
a. N. Grants for Handloom Industry ..	..	21,832	..	59,500	..	74,260	..	1,03,100
a. O. Grants for Sericultural Industry—								
1. Pay of Establishments ..	..	9,906 (for 1–3)	..	9,500	..	8,926	..	9,500
2. Allowances ..				500	..	220	..	500
3 Other Charges ..				4,700	..	3,991	..	4,700
a. P. Miscellaneous Experiments—								
1. Coir retting ..	..	..	..	1,300	..	2,666	..	2,300
2. Leather goods Manufacture ..	..	..	..	..	..	..	..	2,800
3. Casting and Metal working ..	..	..	..	..	..	..	..	2,900
4. Pottery ..	..	..	..	..	..	..	..	4,000
5. Woollen Industry.	..	..	..	..	..	..	..	21,700
a. Q. Grants for the Hand Spinning movement.	..	..	..	..	..	..	..	2,00,000
TOTAL—43. a. INDUSTRIES	*80,414*	10,78,444	*79,400*	11,55,500	*74,329*	11,31,569	*65,400*	14,47,000

* Represents adjustment anticipated in the March 1937 Final accounts.

43—INDUSTRIES—Industries and Cinchona Plantations—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
43. b. CINCHONA PLANTATIONS—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
b. A. Direction—								
1. Pay of Officers and Establishments ..	*19,387*	6,658	*20,100*	8,400	*20,141*	7,779	*15,000*	9,500
2. Other Charges.	*1,469*	12,798	*3,000*	18,000	*1,351*	4,605 +9,600‡	*1,200*	15,600
b. B. Quinine Factory—								
1. Pay of Officers and Establishments ..	*11,719*	6,167	*15,000*	5,300	*15,000*	5,381	..	10,500
2. Purchase of Cinchona Bark and Quinine ..	..	1,35,692	..	2,00,000	..	25,183 +68,000‡	..	2,00,000
3. Other Charges.	*43*	69,096	*100*	72,400	*807*	45,503 +17,300‡	..	71,900
b. C. Dodabetta and Naduvattam Plantations—								
1. Pay of Officers and Establishments ..	..	12,610	..	13,500	..	12,617	..	13,700
2. Other Charges.	*220*	88,648	*200*	86,500	*221*	86,403	..	88,900
b. D. Anamalais Plantation—								
1. Pay of Officers and Establishments ..	..	12,068	..	10,100	..	10,470	..	10,900
2. Other Charges.	..	21,401	..	13,800	..	13,618	..	28,000
b. E. Interest on Capital Outlay ..	*96,646*		*1,06,000*	..	‡ *90,400*	..	*87,700*	..
Total—43 b. (Gross) ..	*1,29,484*	3,65,138	*1,44,400*	4,28,000	*1,27,920*	3,06,459	*1,03,900*	4,49,000
Deduct—Expenditure charged to 72. Capital Outlay on Industrial Development—Cinchona Plantations ..	..	—33,469	..	—9,100	..	—9,100	..	—17,100
TOTAL—43. b. CINCHONA PLANTATIONS (Net) ..	*1,29,484*	3,31,669	*1,44,400*	4,18,900	*1,27,920*	2,97,359	*1,03,900*	4,31,900

‡ Represents adjustments anticipated in the March 1937 Fi[illegible]

43—INDUSTRIES—INDUSTRIES AND CINCHONA PLANTATIONS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. d. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY—								
INDUSTRIES ..	*3,625*	..	..	..	*4,667*	..	*600*	..
CINCHONA ..	*3,685*	..	..	..	..	..	*20,600*	..
B. STERLING OVERSEAS PAY—								
CINCHONA ..	*8,626*	..	*9,600*	..	*9,600*	..	*4,800*	..
C. STORES FOR INDIA—								
INDUSTRIES ..	..	6,111	..	9,200	..	3,467	..	17,400
CINCHONA ..	..	19,615	..	11,800	..	8,707	..	23,400
D. OTHER CHARGES (GOVERNMENT SCHOLARS—ALLOWANCES AND FEES) ..	..	14,832	..	12,600	..	18,053	..	12,200
TOTAL—43. d. ..	*15,936*	40,558	*9,600*	33,600	*14,267*	30,227	*26,000*	53,000
43. e. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	*— 82*	— 78	..	..	*— 58*	— 80	..	..
B. STORES ..	..	— 132	..	..	..	— 36	..	..
TOTAL—43. e. ..	*— 82*	— 210	..	..	*— 58*	— 116	..	..
TOTAL—DEMAND XXI —INDUSTRIES.	*2,25,752*	14,50,461	*2,33,400*	16,08,000	*2,16,458*	14,59,039	*1,95,300*	19,31,900
	16,76,213		18,41,400		16,75,497		21,27,200	
Add— DEMAND XXII—FISHERIES..	*2,424*	5,81,726	*2,700*	5,75,800	*2,978*	5,83,833	*7,900*	6,10,000
TOTAL—MAJOR HEAD 43..	*2,28,176*	20,32,187	*2,36,100*	21,83,800	*2,19,436*	20,42,872	*2,03,200*	25,41,900
	22,60,363		24,19,900		22,62,308†		27,45,100	

† Includes adjustments anticipated in the March 1937 Final accounts.

43. a.—INDUSTRIES—INDUSTRIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. A. Direction.	RS.	RS.	RS.	RS.
a. A. 1. Pay of Officers.			Charged on revenues	*38,795* *— 152†*	*34,000*	*28,670*	*33,300*
	1	*1*	*Director of Industries 1 (1,500), Personal Pay (100—75/2—250).*				
	1	*1*	*Deputy Director 1 (750—50—1,500).*				
			Leave Allowances.				
			Voted	22,057	27,300	30,488	21,700
	2	3	Inspector of Industrial Schools 1 (600—50—1,200), Industrial Engineer 1 (750—1,200).				
			Statistical Officer 1 (250—50/2—750).				
			Leave Allowances.				
			Total—a. A. 1. *Charged on revenues.*	*38,643*	*34,000*	*28,670*	*33,300*
			Total—a. A. 1. Voted ..	22,057	27,300	30,488	21,700
a. A. 2. Pay of Establishments.			Voted	36,598	38,300	39,484	44,400
	29	33	Manager 1 (200—10—250); Supervisor 1 (70—7½/2—100—10/2—150); Commercial Accountant 1 (150—200); Assistant Accountant 1 (65—85); Head clerk 1 (125—150); Clerks 2 (85—125), 6 (65—85), 17 (40—65), 1 (40—80); Typist 1 (40—65); Mechanic 1 (75—125); Special pay—Shorthand 3 (25); Typewriting 2 (10).				
	3	3	Draughtsman 1 (40—65); Tracers 2 (33—50).				
	19	20	Attenders 1 (23—35); 1 (19—30); Daffadar 1 (20—25), Peons 16 (15—20), 1 (12—17).				
			Leave Allowances				
			Temporary—				
	1	4	Clerks 1 (65); 1 (30—55); 1 (30); Typist 1 (30—55).				
			Total—a. A. 2.—Voted ..	36,598	38,300	39,484	44,400
a. A. 3. Allowances and Honoraria.			Charged on revenues—				
			Travelling allowances (including cost of passages)	*2,688*	*3,600*	*3,943*	*2,900*
			Voted—				
			Travelling Allowances ..	4,495	5,300	5,702	5,000
			Other Allowances and Honoraria	1,054	900	912	1,100
			Madras House Allowance 1 (15), 1 (11½), 1 (2½), Remuneration to the members of the Board of Industries; Presidency allowance 2 (6½).				
			Total—a. A. 3. *Charged on revenues.*	*2,688*	*3,600*	*3,943*	*2,900*
			Total—a. A. 3. Voted ..	5,549	[illegible]	[illegible]	[illegible]

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. A. Direction—*cont.*				
a. A. 4. Other Charges.			Voted— Books and Periodicals	869	900	601	900
			Electric Current and Telephone Charges	1,060	1,000	1,259	1,100
			Service Postage and Telegrams.	1,526	1,300	1,400	1,500
			Other Petty Contingencies ..	1,936	2,300	3,102	3,600
			Customs Duty	871	1,100	299	1,900
			Total—a. A. 4.—Voted ..	6,262	6,600	6,661	9,000
			Total—a. A. Direction ..	1,11,797	1,16,000	1,15,860	1,17,400
			Charged on revenues ..	*41,331*	*37,600*	*32,613*	*36,200*
			Voted ..	70,466	78,400	83,247	81,200
			a. B. District Engineering.				
a. B. 1. Pay of Officers.			Voted	16,734	17,000	16,776	16,700
	3	3	Assistant Industrial Engineers (300—15—450)				
			Leave Allowances				
			Total—a. B. 1.—Voted ..	16,734	17,000	16,776	16,700
a. B. 2. Pay of Establishments.			Voted—				
			Permanent	72,820	74,000	71,209	73,000
	57 [60]	57	Supervisors 5 (180—10—250), 9 (100—5—175), 1 (70—150); Mechanics 8 (75—125), 11 (50—75), 20 (35—50), 3 (30—45)				
	9	9	Clerks 3 (60—80), 6 (35—60); Special pay—Typewriting 1 (10)				
	20	20	Peons 19 (12—18), 1 (12—17) ..				
			Leave Allowances				
			Temporary	73,744	78,600	78,832	76,000
	161	151	Drillers 14 (50—75); Assistant drillers 13 (35—50), 1 (28—45); Boring Maistris 30 (40—45), 91 (30—40). 2 (28—40)				
			Total—a. B. 2.—Voted ..	1,46,564	1,52,600	1,50,041	1,49,000
a. B. 3. Allowances and Honoraria.			Voted—				
			Travelling Allowances ..	28,547	27,500	30,760	29,000
			Other Compensatory Allowances and Honoraria	1,244	1,200	976	1,200
			Madras House Allowance 2 (15), 8 (6½), 3 (4), 1 (2½).				
			Total—a. B. 3.—Voted ..	29,791	28,700	31,736	30,200

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. B. District Engineering—*cont.*				
a. B. 4. Pumping and Boring.			Voted—				
			Plant and Machinery	88,650	82,800	68,738	82,800
			Freight and Cartage	21,544	21,600	23,511	21,600
			Wages of Workmen	1,532	1,300	1,068	1,300
			Total—a. B. 4.—Voted ..	1,11,726	1,05,700	93,317	1,05,700
a. B. 5. Other Charges.			Voted—				
			Pay of Menials	1,060	1,000	1,230	1,100
			Service Postage and Telegrams.	4,809	4,600	4,727	4,700
			Other Charges	*256 4,152	*200 4,100	*341 3,931	4,300
			Total—a. B. 5.—Voted ..	256 10,021	200 9,700	341 9,888	.. 10,100
			Total—a. B. District Engineering—Voted ..	256 3,14,836	200 3,13,700	341 3,01,758	.. 3,11,700
			a. C. Grants-in-aid to Industrial Schools.				
a. C. 1. Maintenance.			Total—a. C. 1.—Voted ..	88,727	87,400	87,675	88,800
a. C. 2. Buildings.			Total—a. C. 2.—Voted ..	17,994	21,100	13,115	23,000 † – 6,000
a. C. 3. Equipment.			Total—a. C. 3.—Voted ..	13,798	20,000	19,212	10,000
a. C. 4. Other Grants.			Voted—				
			Capitation	3,048	4,200	3,228	3,200 † — 300
			Stipendiary	2,682	3,500	2,904	3,500 † — 400
			Contribution to the Victoria Jubilee Technical Institute, Bombay	200	400	400	400
			Contribution to the Indian Institute of Science, Bangalore	5,000	5,000	5,000	5,000
			Subvention to the Victoria Technical Institute, Madras.	3,000	3,000	3,000	3,000
			Total—a. C. 4.—Voted ..	13,930	16,100	14,532	14,400
			Total—a. C. Grants-in-aid to Industrial Schools—Voted ..	1,34,449	1,44,600	1,34,534	[illegible]

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. D. Industrial Scholarships.				
a. D. Industrial Scholarships.			Voted—				
			Victoria Jubilee Technical Institute Scholarships ..	578	1,300	1,292	1,400
			Bangalore Scholarships ..	6,656	8,600	7,746	8,900
			Industrial Scholarships ..	9,681	10,300	10,252	11,600
			Andhra University	2,880	3,600	3,586	2,800
			Others	3,246	2,100	2,053	700
			Deduct—Probable Savings ..	..	..	..	— 2,500
			Total—a. D. Industrial Scholarships—Voted ..	23,041	25,900	24,929	22,900
			a. E. Industrial Schools.				
a. E. 1. Pay of Establishments.			Voted—				
			Pay of Establishments ..	29,771	29,800	28,102	30,200
	11	11	Permanent—Superintendent 1 (180—10—250); Lecturer 1 (60—4—80); Instructors 3 (40—2½—60), 2 (30—55); Head Clerk 1 (60—4—80); Personal pay Rs. 28; Storekeeper 1 (35—1—60); Clerk 1 (35—60); Peon 1 (12—17); Warden's allowance Rs. 15				
			Leave Allowances				
	24	26	Temporary Superintendents 2 (180—10—250), 1 (175—225); Assistant Lecturers 2 (60—4—100); Instructors 1 (50—2½—70), 8 (40—2½—60), 2 (35—5/2—55); Clerks 5 (30—55), 1 (35—60); Peons 3 (12—18), 1 (12—17) ..				
			Total—a. E. 1.—Voted ..	29,771	29,800	28,102	30,200
a. E. 2. Scholarships and Stipends.			Voted—				
			Scholarships	8,837	9,800	7,274	8,300
			Total—a. E. 2.—Voted ..	8,837	9,800	7,274	8,300
a. E. 3. Other Charges.			Voted—				
			Apparatus and Materials ..	20,912	23,300	23,712	31,400
			Wages of skilled and unskilled labour	8,932	9,200	9,651	9,200
			Carried over ..	29,844	32,500	33,363	40,600

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. E. INDUSTRIAL SCHOOLS —*cont.*				
			Brought forward ..	29,844	32,500	33,363	40,600
a. E. 3. OTHER CHARGES—*cont.*			VOTED—				
			RENTS	1,962	2,000	1,962	2,000
			OTHER CHARGES	5,463	5,500	7,918	5,700
			Travelling allowances; Petty construction and repairs; Other contingencies.				
			TOTAL—a. E. 3.—VOTED ..	37,269	40,000	43,243	48,300
			TOTAL—a. E.—INDUSTRIAL SCHOOLS—VOTED	75,877	79,600	78,619	86,800
			a. F. SCHOOL OF TECHNOLOGY.				
a. F. 1. PAY OF OFFICERS.			VOTED	9,109	7,800	8,880	16,800
	2	2	Principal 1 (250—25—500—50—800); Senior Lecturer 1 (200—20—500).				
			Leave Allowances				
			TOTAL—a. F. 1.—VOTED ..	9,109	7,800	8,880	16,800
a. F. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	19,071	24,000	20,426	21,000
	15	15	Lecturer 1 (150—10—250); Assistant Lecturers 5 (100—5—150), 1 (70—150); Headmaster 1 (75—5—100); Instructors 2 (60—4—100), 2 (35—60); Assistants 2 (35—60); Printing Instructor 1 (55—5/2—75) ..				
	7	7	Clerks 1 (65—85), 3 (40—65); Mechanic 1 (45—1½—60); Electrician 1 (45—60); Storekeeper 1 (40—1—45) ..				
	8	8	Peons (15—20)				
			Leave Allowances				
			TEMPORARY	14,046	14,500	15,566	16,000
			Remuneration to part-time Lecturers and Demonstrators..				
			TOTAL—a. F. 2.—VOTED ..	33,117	38,500	35,992	37,000

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. F. School of Technology—*cont.*				
a. F. 3. Other Charges.			Voted—				
			Fees to Examiners	3,178	2,700	3,779	3,400
			Wages of unskilled workmen ..	3,751	3,400	3,792	3,800
			Apparatus and Materials ..	25,141	14,300	13,283	12,300
			Electric Current	757	800	1,054	1,000
			Scholarships and Stipends ..	2,141	2,200	2,160	2,200
			Rates and taxes	*3,802*	*3,800*	*5,660*	3,800
			Other Charges	7,280	7,600	7,860	7,600
				3,802	*3,800*	*5,660*	..
			Total—a. F. 3.—Voted ..	42,248	31,000	31,928	34,100
				3,802	*3,800*	*5,660*	
			Total—a. F. School of Technology—Voted.	84,474	77,300	76,800	87,900
			a. G. Leather Trades Institute.				
a. G. Leather Trades Institute.			Voted—				
			Pay of Officers	8,253	8,400	6,497	8,400
	2	2	Superintendent 1 (300—20—500); Tanning Assistant 1 (200—30/2—410)				
			Leave Allowances				
			Pay of Establishments ..	1,394	1,400	1,435	1,500
	1	1	Clerk-Store keeper 1 (40—65) ..				
	3	3	Attender 1 (23—35); Peons 2 (15—20)				
			Leave Allowances				
			Carried over ..	9,647	9,800	7,932	9,900

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. G. LEATHER TRADES INSTITUTE—*cont.*				
			Brought forward ..	9,647	9,800	7,932	9,900
a. G. LEATHER TRADES INSTITUTE—*cont.*			VOTED—				
			MATERIALS	528	1,000	1,291	1,400
			LABORATORY CHARGES	2,153	2,100	2,183	2,100
			OTHER CHARGES	* *639* / 2,311	* *600* / 2,300	* *640* / 2,238	3,100
			Allowances; Contingencies.				
				639	*600*	*640*	..
			TOTAL—a. G.—LEATHER TRADES INSTITUTE—VOTED.	14,639	15,200	13,644	16,500
			a. H. SCHOOL OF ARTS.				
a. H. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	10,100	10,700	10,700	11,300
	1	1	Principal 1 (500—50—1,000) ..				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	20,066	20,500	19,485	20,800
	7	7	Teachers 1 (125—175), 2 (100—125); Assistants 1 (80—100), 2 (60—80), 1 (55—75)				
	12	12	Assistants 2 (50—60), 3 (40—50), 1 (35—55), 5 (30—40), Temporary Assistant 1 (35—55) ..				
	4	4	Clerks 1 (65—85), 3 (40—65) ..				
	7	7	Attender 1 (23—35); Peons 4 (15—20), 2 (12—17) ..				
			Leave Allowances				
			TOTAL—a. H. 1.—VOTED ..	30,166	31,200	30,185	32,100

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. H. School of Arts—*cont.*	RS.	RS.	RS.	RS.
a. H. 2. Other Charges.			Voted—				
			Scholarships and Stipends ..	1,353	1,400	1,377	1,400
			Materials	4,408	4,400	4,400	4,400
			Wages	5,162	5,300	5,621	5,300
			Other Charges— Allowances and Contingencies ..	* *1,480* 2,586	* *1,500* 2,600	* *1,481* 2,593	4,100
				1,480	*1,500*	*1,481*	..
			Total—a. H. 2.—Voted ..	13,509	13,700	13,991	15,200
				1,480	*1,500*	*1,481*	..
			Total—a. H. School of Arts—Voted ..	43,675	44,900	44,176	47,300
			a. J. Textile Institute.				
a. J. 1. Pay of Officers and Establishments.			Charged on revenues—				
			Pay of officers	*10,800* † *— 45*	*10,800*	*11,121*	*11,400*
	1	*1*	*Principal, Government Textile Institute, Madras (600—50—900); Personal pay (50)* ..				
			Voted—				
			Pay of Establishments ..	17,517	18,500	16,650	18,000
			Office—				
	3	3	Clerks 1 (65—85), 2 (40—65) ..				
	1	1	Peon (15—20)				
			Leave Allowances				
			Institute—				
	4	4	Lecturers in Textile Chemistry and Textiles 2 (70—150); Designer 1 (60—2—70); Store clerk 1 (40—65)				
	16	16	Weaving Foreman 1 (50—2—60); Demonstrators 6 (40—2—50), 1 (35—45); Cloth Designer 1 (40—5/2—65); Assistant Demonstrators 4 (30—35); Personal pay 1 (3), 1 (4); Carpenter 1 (40); Draughtsman 1 (35—60); Stencil cutter 1 (28—2/2—34)				
			Carried over ..	*10,755* 17,517	*10,800* 18,500	*11,121* 16,650	*11,400* 18,000

43. a.—INDUSTRIES—Industries—cont.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. J. Textile Institute—cont.				
			Brought forward ..	*10,755*	*10,800*	*11,121*	*11,400*
				17,517	18,500	16,650	18,000
a. J. 1. Pay of Officers and Establishments —cont.			Voted—cont.				
	3	3	Attender 1 (23—30); Peons 1 (15—20), 1 (12—17) ..				
			Temporary—				
	2	2	Textile Inspector 1 (70—150); Assistant Demonstrator 1 (28—34).				
			Leave Allowances				
			Total—a. J. 1. *Charged on revenues.*	*10,755*	*10,800*	*11,121*	*11,400*
			Voted ..	17,517	18,500	16,650	18,000
a. J. 2. Other Charges.			Charged on revenues—				
			Travelling Allowances ..	*773*	*1,600*	*1,208*	*1,000*
			Voted—				
			Scholarships and Stipends ..	2,353	3,000	3,036	3,000
			Weaving Appliances and Materials	2,066	4,000	4,645	5,600
			Miscellaneous	2,545	3,300	3,527	3,900
			Other Charges—Travelling Allowance, Madras House Allowance 1 (2½) and Contingencies	* *1,754*	* *1,900*	* *1,754*	4,500
				2,216	2,700	4,240	
			Total—a. J. 2. *Charged on revenues.*	*2,527*	*3,500*	*2,962*	*1,000*
			Voted ..	9,180	13,000	15,448	17,000
			Total—a. J. Textile Institute ..	39,979	45,800	46,181	47,400
			Charged on revenues ..	*13,282*	*14,300*	*14,083*	*12,400*
			Voted ..	26,697	31,500	32,098	35,000

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. K. Sericulture.	RS.	RS.	RS.	RS.
			Voted—				
a. K. Sericulture.			Pay of Officers	7,800	7,800	7,800	7,800
	1	1	Sericultural Expert (250—25—650)				
			Leave allowances				
			Pay of Establishments ..	11,144	11,600	10,598	11,200
			Permanent—				
	2	2	Clerk 1 (35—60); Peon 1 (12—17).				
	5	5	Demonstrators (35—1—40) ..				
	15	17	Temporary—Silk Superintendent 1 (100); Silk Reeling Demonstrator 1 (40—50); Farm Managers 1 (60—4—80), 1 (40—5/2—60); Moth Testers 4 (40—1—50), 2 (28—2/2—40), Rearers 1 (40—1—50), 1 (25); Mulberry Cultivators 1 (25), 2 (19); Peons 2 (12)				
			Leave allowances				
			Travelling Allowances ..	2,271	2,200	3,254	3,000
			Contingencies	* *121* 7,313	* *100* 7,400	* *117* 6,860	12,500
			Total—a. K. Sericulture—Voted.	*121* 28,528	*100* 29,000	*117* 28,512	.. 34,500
			a. L. Kerala Soap Institute.				
			Voted—				
a. L. 1. Pay of Officers and Establishments.			Pay of Officers	9,000	9,000	9,000	9,300
			Permanent—				
	1	1	Superintendent and Oil Chemist and Soap Expert (500—50—750); Personal Pay (25)				
			Leave allowance				
			Pay of Establishment ..	14,688	15,100	14,684	15,000
			Temporary—				
	2	2	Assistants 1 (180—30—240), 1 (125—10—145)				
	11	11	Head Clerk 1 (80—4—120); Storekeeper 1 (60—4—80); Clerks 7 (35—60), 1 (30—55); Clerk-typist 1 (30—55); Special pay (1); Shorthand 1 (25) ..				
	5	5	Mechanic 1 (40—2—50); Laboratory attender 1 (20—1—35); Maistri 1 (23—1—28); Carpenter 1 (27—1—32); Blacksmith 1 (27—1—32)				
	3	3	Peons 3 (12—18)				
			Total—a. L. 1.—Voted ..	23,688	24,100	23,684	24,300

* Rates and taxes.

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. L. Kerala Soap Institute—*cont.*				
a. L. 2. Other Charges.			Voted—				
			Travelling Allowances ..	1,717	1,500	2,073	1,700
			Tools, Appliances, Stores and Materials	85,112	90,000	74,690	90,000
			Freight and Cartage	10,700	9,000	9,242	10,000
			Electric Current and Miscellaneous	794	900	1,134	1,000
			Wages	7,109	7,000	7,432	7,100
			Service Postage and Telegrams.	1,120	1,000	1,199	1,100
			Advertisement Charges including Exhibition expenses ..	20,125	23,000	22,968	22,000
			Petty Construction and Repairs.	903	300	436	300
			Miscellaneous	* *651* 1,909	* *700* 1,700	* *886* 2,136	2,400
			(Books and Periodicals, Insurance, etc.)				
			Provision for depreciation ..	5,402	5,600	† 5,300	5,300
			Renewals and Replacements from the Depreciation Fund.	..	300	† 300	300
			Deduct—Amount transferred from the Depreciation Fund.	..	— 300	† — 300	— 300
				651	*700*	*886*	..
			Total—a. L. 2.—Voted ..	1,34,891	1,40,000	1,21,310 + 5,300 †	1,40,900
L. 3. Interest on Capital Outlay.			Total—a. L. 3.—*Charged on revenues.*	*12,676*	*14,000*	† *12,400*	*11,200*

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. L. Kerala Soap Institute—*cont.*				
a. L. 4. Instruction, Experiments and Miscellaneous.			Voted—				
			Pay of Officers and Establishments	4,229	4,100	4,231	4,200
	2	2	Temporary—Chemistry Assistant 1 (75—150); Clerk 1 (60—80); Special pay of Superintendent and Assistants 1 (100), 2 (30)				
			Contingencies and Travelling Allowances	680	1,400	1,146	800
			Apparatus and materials, cost of oils and imported fats	2,547	4,300	11,087	11,100
			Total—a. L. 4.—Voted ..	7,456	9,800	16,464	16,100
			Total—a. L. Kerala Soap Institute ..	1,79,362	1,88,600	1,80,044	1,92,500
			Charged on revenues ..	*13,327*	*14,700*	*13,286*	*11,200*
			Voted ..	1,66,035	1,73,900	1,66,758	1,81,300
			a. M. Industrial Engineering Workshop.				
a. M. 1. Pay of Officers and Establishments.			Voted—				
			Pay of Officers	5,856	4,100	4,573	,500
	1	1	Assistant Industrial Engineer 1 (300—15—450)				
			Leave allowances				
			Pay of Establishments ..	4,074	4,600	4,634	4,700
	5	5	Supervisor 1 (100—5—175); Accountant 1 (65—4—85); Clerks 2 (40—65); Peon 1 (15—20) ..				
			Leave allowances				
			Total—a. M. 1 ..	9,930	8,700	9,207	9,200

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. M. Industrial Engineering Workshop—*cont.*				
			Voted—				
a. M. 2. Other Charges.			Petty Construction and Repairs.	1,288	1,000	† 100	100
			Capital Outlay—Plant and Machinery, Tools, Appliances, Stores and Materials ..	31,996	36,000	26,762	30,000
			Wages and Miscellaneous ..	14,138	14,000	14,058	14,500
			Allowances and Petty Contingencies	* *9* 1,965	* *100* 2,000	* *8* 2,004	2,400
			Provision for depreciation ..	4,672	4,300	† 4,300	4,000
			Renewals and Replacements from the Depreciation Fund.	..	1,800	..	..
			Deduct—Amount transferred from the Depreciation Fund.	..	— 1,800	..	..
				9	*100*	*8*	..
			Total—a. M. 2—Voted ..	54,059	57,300	42,824 +4,400 †	51,000
a. M. 3. Interest on Capital Outlay.			Total—a. M. 3.—*Charged on revenues.*	*6,167*	*6,500*	† *6,100*	*5,600*
			Total—a. M. Industrial Engineering Workshop.	70,165	72,600	62,539	65,800
			Charged on revenues ..	*6,176*	*6,600*	*6,108*	*5,600*
			Voted ..	63,989	66,000	56,431	60,200
			a. N. Grants for the Handloom Industry.				
a. N. Grants for the Handloom Industry.			Voted—				
			Subsidy to the Madras Handloom Weavers Provincial Co-operative Society	21,832	59,500	74,260	1,03,100
			Total—a. N. Grants for Handloom Industry—Voted.	21,832	59,500	74,260	1,03,100
			a. O. Grants for Sericultural Industry.				
a. O. 1. Pay of Establishments.			Voted	..	9,500	8,926	9,500
	22	22	Farm Managers 3 (75—5/2—100); Moth testers 9 (28—2/2—40); Operatives (on moth testing work) 7 (23); Mulberry cultivators 2 (23); Clerk 1 (30—55) ..				
			Research—				
	1	1	Pathology Assistant 1 (80) ..				
			Total—a. O. 1.—Voted ..	..	9,500	8,926	9,500
a. O. 2. Allowances.			Voted—				
			Travelling Allowances	..	500	220	500
			Total—a. O. 2.—Voted ..	..	500	220	500

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. O. Grants for Sericultural Industry—*cont.*	RS.	RS.	RS.	RS.
a. O. 3. Other Charges.			Voted—				
			Other charges { Recurring ..	..	4,300	3,344	4,300
			Other charges { Non-recurring ..	..	400	647	400
			Total—a. O. 3.—Voted ..		4,700	3,991	4,700
			Total—a. O.—Grants for the Sericultural Industry—Voted ..	9,906	14,700	13,137	14,700
			a. P. Miscellaneous Experiments.				
a. P. 1. Coir retting.			Voted—				
			Pay of Establishments—				
	1	1	Demonstrator 1 (50) for 10 months	..	500	232	200
			Travelling Allowances and Contingencies	..	800	898	2,100
			Materials	..	..	1,536	..
			Total—a. P. 1.—Voted ..	..	1,300	2,666	2,300
a. P. 2. Leather Goods Manufacture.			Voted—				
			Pay of Establishment—				
	..	1	Superintendent 1 (75)	..	..	..	900
			Contingencies and other charges.	..	..	..	1,900
			Total—a. P. 2.—Voted ..	..	..	..	2,800
a. P. 3. Casting and Metal Working.			Voted—				
			Pay of Establishment—				
	..	1	Superintendent 1 (75)	..	..	..	900
			Contingencies and other charges.	..	..	..	2,000
			Total—a. P. 3.—Voted ..	..	..	..	2,900
a. P. 4. Pottery.			Voted—				
			Pay of Establishment—				
	..	1	Superintendent 1 (75)	..	..	..	900
			Contingencies and other charges.	..	..	..	3,100
			Total—a. P. 4.—Voted ..	..	..	..	4,000
a. P. 5. Woollen Industry.			Voted—				
			Pay of Establishments—				
	..	2	Demonstrators 2 (28)	..	..	..	} 21,700
			Other charges	..	..	..	
			Total—a. P. 5.—Voted ..	..	..	..	21,700
			Total—a. P.—Miscellaneous Experiments—Voted ..	..	1,300	2,666	33,700
			a. Q. Grants for the Hand Spinning movement.				
Q. Grants for the Hand Spinning movement.			Voted—				
			Grants for the Hand Spinning movement	..	..	..	2,00,000
			Total—a. Q. Grants for the Hand Spinning movement—Voted ..	..	..	..	2,00,000
Grand Total—43. a.—Industries			..	11,58,858	12,34,900	12,05,898	15,12,400
			Charged on revenues ..	*80,414*	*79,400*	*74,329*	*65,400*
			Voted ..	10,78,444	11,55,500	11,31,569	14,47,000

43. b. INDUSTRIES—CINCHONA PLANTATIONS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. A. DIRECTION.	RS.	RS.	RS.	RS.
b. A. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES—				
			Pay of Officers	*19,487* † — *100*	*20,100*	*20,141*	*15,000*
	1	*1*	*Director (1,000), Personal pay (250).*				
			VOTED—				
			Pay of Establishments	6,658	8,400	7,779	9,500
	7	7	Manager 1 (125—5—175); Head clerk 1 (60—4—80); Overseer 1 (60—4—80); Clerks 2 (35—60); Peons 2 (12—18).				
	8	9	Temporary—Commercial Accountant 1 (60—4—80); Head packer 1 (27); Packers 3 (15); Lorry driver 1 (50); Cleaner 1 (20); Carpenter 1 (33); Packing Supervisor 1 (35).				
			TOTAL—b. A. 1. *Charged on revenues.*	*19,387*	*20,100*	*20,141*	*15,000*
			TOTAL—b. A. 1. VOTED ..	6,658	8,400	7,779	9,500
b. A. 2. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling allowances including cost of passages	*1,245*	*1,000*	*1,127*	*1,200*
			VOTED—				
			TRAVELLING ALLOWANCES; OTHER COMPENSATORY 1 (22–8–0), 3 (13–8–0), 2 (9), 2 (1–13–0).	1,020	1,200	1,478	1,400
			RATES AND TAXES	*224*	*2,000*	*224*	300
			OTHER CHARGES	3,536	2,400	3,127	3,900
			(Service Postage and Telegrams, Petty Construction and Repairs, Books and Periodicals, Office expenses, etc.)				
			Provision for depreciation ..	14,345	14,400	* 9,600	10,000
			Renewals and replacements ..	6,104	5,000	1,545	5,000
			Deduct—Amount transferred from Depreciation Fund	— 12,207	— 5,000	— 1,545	— 5,000
			TOTAL—b. A. 2 *Charged on revenues.*	*1,469*	*3,000*	*1,351*	*1,200*
			TOTAL—b. A. 2 VOTED ..	12,798	18,000	4,605 +9,600 *	15,600
			TOTAL—b. A.—DIRECTION ..	40,312	49,500	43,476	41,300
			Charged on revenues ..	*20,856*	*23,100*	*21,492*	*16,200*
				19,456	26,400	21,984	25,100

43. b. INDUSTRIES—CINCHONA PLANTATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. B. QUININE FACTORY.	RS.	RS.	RS.	RS.
B. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			CHARGED ON REVENUES	*11,719*	*15,000*	*15,000*	..
			Pay of Officers—				
	1	..	*Manufacturing Chemist, Quinine Factory (500—50—1,250)* ..				
			VOTED	980	..	..	4,800
	..	1	Manufacturing Chemist 1 (400—50/2—650).				
			PAY OF ESTABLISHMENTS—				
			VOTED	5,187	5,300	5,381	5,700
	1	2	Factory Overseer 1 (150—5—250); Peon 1 (12—18)				
	5	4	Temporary Engine driver 1 (75—100); Factory clerk 1 (35—60); Fitter 1 (56), Foreman 1 (33)				
			TOTAL—b. B. 1. *Charged on revenues.*	*11,719*	*15,000*	*15,000*	..
			TOTAL—b. B. 1. VOTED ..	6,167	5,300	5,381	10,500
B. 2. PURCHASE OF CINCHONA BARK AND QUININE.			TOTAL—b. B. 2.—VOTED ..	1,35,692	2,00,000	25,183 +68,000 ‡	2,00,000
B. 3. OTHER CHARGES.			CHARGED ON REVENUES—				
			Travelling allowances including cost of passages	*43*	*100*	*807*	..
			VOTED—				
			TRAVELLING ALLOWANCES—OTHER COMPENSATORY 1 (22-8-0), 1 (9).	354	400	386	500
			STORES, OILS AND CHEMICALS ..	30,396	30,000	24,480	33,000
			CUSTOMS DUTY	..	3,000	..	..
			WAGES	3,708	4,500	4,258	4,500
			COMMISSION AND CHARGES OF PENITENTIARY	18,013	17,900	† 17,300	17,300
			FUEL	4,957	5,000	5,852	5,000
			PACKING FREIGHT AND TRANSPORT.	9,122	9,300	8,412	9,300
			PETTY CONSTRUCTION AND REPAIRS	1,084	1,200	1,178	1,200
			INSURANCE	810	900	659	800
			OTHER CHARGES INCLUDING OFFICE EXPENSES	652	200	278	300
			TOTAL—b. B. 3. *Charged on revenues.*	*43*	*100*	*807*	..
			TOTAL—b. B. 3. VOTED ..	69,096	72,400	45,503 +17,300 †	71,900
				11,762	*15,100*	*15,807*	..
			TOTAL—b. B.—QUININE FACTORY—VOTED ..	2,10,955	2,77,700	1,61,367	2,82,400

43. b. INDUSTRIES—CINCHONA PLANTATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			b. C. DODABETTA AND NADUVATTAM PLANTATIONS.	RS.	RS.	RS.	RS.
b. C. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	5,900	6,000	6,019	6,100
	1	1	Superintendent (450—10—550—15—700).				
			PAY OF ESTABLISHMENTS	6 710	7,500	6,598	7,600
	9	9	Head Overseer 1 (80—4—120); Overseers 3 (60—4—80), 1 (60—4—80); Special pay 1 (22-8-0); Storekeeper 1 (35—60); Temporary Head overseer 1 (80); Maistris 1 (31), 1 (19)				
			TOTAL—b. C. 1—VOTED ..	12,610	13,500	12,617	13,700
b. C. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND CONTINGENCIES.	* *220* 2,154	* *200* 1,200	**221* 901	} 1,400
			WAGES	80,676	78,300	77,606	80,300
			WORKING EXPENSES	4,096	4,100	4,943	4,100
			FEED AND KEEP OF ANIMALS ..	1,722	1,700	1,752	1,900
			PETTY CONSTRUCTION AND REPAIRS.	..	1,200	1,201	1,200
			TOTAL—b. C. 2.—VOTED ..	*220* 88,648	*200* 86,500	*221* 86,403	.. 88,900
			TOTAL—b. C.—DODABETTA AND NADUVATTAM PLANTA- VOTED ..	*220* 1,01,258	*200* 1,00,000	*221* 99,020	.. 1,02,600

43. b. INDUSTRIES—CINCHONA PLANTATIONS—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			b. D. ANAMALAIS PLANTATIONS.				
D. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	6,719	6,800	6,839	6,900
	1	1	Superintendent 1 (450—10—550—15—700) ..				
			Special pay (67½)				
			PAY OF ESTABLISHMENTS ..	5,349	3,300	3,631	4,000
	4	4	Overseer 1 (60—4—80); Special pay (22–8–0); Fieldmen 2 (35—60); Special pay 2 (13–8–0); Compounder 1 (30—50); Special pay 1 (9)				
			TOTAL—b. D. 1.—VOTED ..	12,068	10,100	10,470	10,900
D. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND CONTINGENCIES.	749	1,200	1,312	1,200
			WAGES	17,692	9,200	9,768	22,800
			WORKING EXPENSES	2,960	3,400	2,538	4,000
			TOTAL—b. D. 2.—VOTED ..	21,401	13,800	13,618	28,000
			TOTAL—b. D.—ANAMALAIS PLANTATIONS—VOTED ..	33,469	23,900	24,088	38,900
E. INTEREST ON CAPITAL OUTLAY.			b. E. INTEREST ON CAPITAL OUTLAY. TOTAL—b. E.—*Charged on revenues.*	*96,646*	*1,06,000*	*†90,400*	*87,700*
			GRAND TOTAL—43. b.—CINCHONA PLANTATIONS ..	4,94,622	5,72,400	4,34,379	5,52,900
			Charged on revenues ..	*1,29,484*	*1,44,400*	*1,27,920*	*1,03,900*
			VOTED ..	3,65,138	4,28,000	3,06,459	4,49,000

†...presents the Revised E[illegible]

DEMAND XXII—FISHERIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 6,10,000

Total of sums Charged on Revenues .. .. *Rs. 7,900*

43—INDUSTRIES—FISHERIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts 1936–1937. Non-voted. (6)	Preliminary Accounts 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. c. FISHERIES—								
c. A. DIRECTION—								
1. PAY OF OFFICERS.	..	12,720	..	13,100	..	13,868	*4,900*	7,900
2. PAY OF ESTABLISHMENTS ..	..	13,887	..	14,500	..	14,335	..	13,800
3. OTHER CHARGES..	..	17,823	..	20,700	..	20,877	*1,000*	17,800
c. B. PEARL AND CHANK FISHERIES—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	18,636	..	17,300	..	17,609	..	18,000
2. OTHER CHARGES..	*79*	29,025	*100*	35,700	*86*	37,898	..	35,700
c. C. ASSISTANT DIRECTOR, COAST	*4*	13,929	*100*	21,800	*5*	15,884	..	25,000
c. D. EXPERIMENTAL STATION—								
TANUR STATION ..	*45*	7,826	*100*	8,900	*45*	6,466	..	12,500
c. E. TRAINING INSTITUTE, CALICUT ..	..	11,465	..	9,700	..	10,232	..	10,300
c. F. FISHERIES SCHOOLS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	56,626	..	60,300	..	57,970	..	59,200
2. OTHER CHARGES.	..	10,756	..	13,600	..	11,643	..	13,200

43—INDUSTRIES—Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
43. c. FISHERIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*128*	1,92,693	*300*	2,15,600	*136*	2,06,782	*5,900*	2,13,400
c. G. Assistant Director—Inland—								
1. Pay of Officers and Establishments ..	..	21,338	..	22,400	..	22,030	..	19,200
2. Fish breeding and stocking.	..	12,247	..	13,000	..	11,705	..	18,000
3. Compensation to Local Bodies for loss of fishery rentals ..	..	63,622	..	62,000	..	60,388	..	62,000
4. Other Charges.	*509*	10,683	*600*	11,700	*538*	10,592	..	14,000
c. H. Oyster Farm, Pulicat ..	*3*	1,471	*100*	1,500	*3*	1,019	..	1,500
c. J. Marine Biological Section and Aquarium—								
1. Biological Section ..	*197*	21,167	*200*	21,700	*267*	21,048	..	21,400
2. Aquarium ..	*548*	5,924	*500*	6,100	*836*	5,702	..	6,800
c. K. Fish-curing Yards—								
1. Pay and Allowances of Staff ..	..	84,473	..	88,100	..	85,463	..	87,700
2. Petty Construction and Repairs ..	..	19,631	..	24,800	..	27,072	..	24,800
3. Other Charges.	*1,039*	1,41,164	*1,000*	1,05,500	*1,198*	1,29,480	..	1,28,400
TOTAL—43. c. ..	*2,424*	5,74,413	*2,700*	5,72,400	*2,978*	5,81,281	*5,900*	5,97,200
43. d. CHARGES IN ENGLAND— High Commissioner for India—								
A. Leave salaries and deputation pay ..	..	..	..	..	..	..	..	5,400
B. Sterling Overseas Pay	..	..	..	..	..	..	*2,000*	..
C. Stores for India ..	..	7,351	..	3,400	..	1,760	..	7,400
D. Other charges (Recruitment expenses) ..	..	..	..	..	..	800	..	..
TOTAL—43. d. ..	..	7,351	..	3,400	..	2,560	*2,000*	12,800
43. e. LOSS OR GAIN BY EXCHANGE ..	..	— 38	..	..	..	— 8	..	..
TOTAL DEMAND—XXII—FISHERIES ..	*2,424*	5,81,726	*2,700*	5,75,800	*2,978*	5,83,833	*7,900*	6,10,000
	5,84,150		5,78,500		5,86,811		6,17,900	

43. c.—INDUSTRIES—FISHERIES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. A. DIRECTION.				
c. A. 1. PAY OF OFFICERS.			CHARGED ON REVENUES—				
	..	1	*Temporary Director (800) for 6½ months.*	..	..	..	*4,900*
			VOTED	12,720	13,100	13,868	7,900
	1	1	Director (750—30—1,200).				
			Leave Allowances				
			TOTAL—c. A. 1. *Charged on Revenues.*	..	..	..	*4,900*
			TOTAL—c. A. 1. VOTED ..	12,720	13,100	13,868	7,900
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED	13,887	14,500	14,335	13,800
	12	12	Personal Assistant 1 (200—10—250); Accountants 1 (85—125), 1 (65—85); Head Clerk 1 (65—85); Clerks 5 (40—65), 1 (30—55); Typists 1 (40—65), 1 (30-55); Special pay-Shorthand 1 (25).				
	8	8	Attenders 2 (23—35); Peons 5 (15—20), 1 (12—17).				
	1	1	Temporary—Clerk 1 (30—55) ..				
			Leave Allowances				
			TOTAL—c. A. 2.—VOTED ..	13,887	14,500	14,335	13,800
c. A. 3. OTHER CHARGES.			CHARGED ON REVENUES— *Travelling Allowance*	..	..	..	*1,000*
			VOTED—				
			ALLOWANCES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	4,409	4,400	4,946	3,400
			CUSTOMS DUTY ON IMPORTED STORES	1,109	800	237	1,800
			OTHER MISCELLANEOUS CHARGES—				
			Contingencies	12,305	15,500	15,694	12,600
			TOTAL—c. A. 3. *Charged on Revenues*	..	..	..	*1,000*
			TOTAL—c. A. 3. VOTED ..	17,823	20,700	20,877	17,800
			TOTAL—c. A. DIRECTION—	44,430	48,300	49,080	45,400
			Charged on Revenues	..	..	..	*5,900*
			VOTED ..	44,430	48,300	49,080	39,500
			c. B. PEARL AND CHANK FISHERIES.				
c. B. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	4,517	3,100	3,175	3,000
	1	1	Assistant Director, Pearl and Chank Fisheries (200—20—400).				
			Leave Allowances				
			Carried over ..	4,517	3,100	3,175	3,000

43. c.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation.	Strength. 1936–1937.	Strength. 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			c. B. PEARL AND CHANK FISHERIES—*cont.*				
			Brought forward ..	4,517	3,100	3,175	3,000
c. B. 1. PAY OF OFFICERS AND ESTABLISHMENTS —*cont.*			VOTED—*cont.*				
			PAY OF ESTABLISHMENTS ..	14,119	14,200	14,434	15,000
	6	6	Supervisor 1 (50—2—80); Survey Assistant 1 (50—2½—100); Chank Fishery Overseer 1 (35—60); Accountant 1 (35—60); Stores Clerk 1 (35—60); Clerk 1 (35—60); Special pay 1 (5).				
	4	4	Peons (12—18).				
	27	27	Crew of fishery vessels—Tindals 1 (90), 1 (35), 1 (25); Drivers 1 (65—2—75), 1 (52), 1 (40); Assistant Drivers 1 (40—2—50) for 3 months, 1 (20), 1 (20) for 8 months; Carpenter 1 (40) for 3 months; Coxswains 3 (28—2—40); Oilmen 1 (18), 1 (17) for 3 months; Cook 1 (17) for 3 months; Bhandaris 2 (12), 1 (12) for 8 months; Lascars 1 (18), 1 (18) for 8 months, 1 (17) for 8 months, 1 (18) for 4 months, 4 (17) for 3 months.				
			Leave Allowances.				
			Temporary—				
	2	2	Inspector of Fisheries 1 (70—250); Clerk 1 (35—60).				
			TOTAL—c. B. 1.—VOTED ..	18,636	17,300	17,609	18,000
c. B. 2. OTHER CHARGES.			VOTED—				
			RUNNING EXPENSES OF FISHERIES VESSELS	5,051	6,500	6,461	5,000
			OTHER CHARGES	19,898	25,600	26,684	26,600
			CONTINGENT CHARGES	* *79*	* *100*	* *86*	4,100
				4,076	3,600	4,753	
				79	*100*	*86*	..
			TOTAL—c. B. 2.—VOTED ..	29,025	35,700	37,898	35,700
				79	*100*	*86*	..
			TOTAL—c. B. PEARL AND CHANK FISHERIES—VOTED.	47,661	53,000	55,507	53,700

43. c.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. C. ASSISTANT DIRECTOR—COAST.				
c. C. ASSISTANT DIRECTOR—COAST.			VOTED—				
			PAY OF OFFICERS	6,497	9,700	7,200	11,100
	1	1	Assistant Director—Coast (250—750)				
			Leave allowances				
	1	1	Temporary Master Fisherman (400)				
			PAY OF ESTABLISHMENTS ..	3,578	4,300	3,975	5,400
	4	4	Manager 1 (80—120); Accountant 1 (35—60); Clerks 2 (35—60).				
	2	2	Peons 1 (12—18), 1 (12—17) ..				
			Leave Allowances				
			Temporary—				
	2	4	Inspector of Fisheries 1 (65—200); Driver 1 (30); Lascars 1 (17), 1 (12)				
			TRAVELLING ALLOWANCES (including passages)	1,190	2,500	1,521	2,100
			OTHER CHARGES	* 4 2,664	*100 5,300	* 5 3,188	6,400
			TOTAL—c. C. ASSISTANT DIRECTOR—COAST—VOTED ..	*4* 13,929	*100* 21,800	*5* 15,884	25,000
			c. D. EXPERIMENTAL STATION.				
c. D. TANUR STATION.			VOTED—				
			PAY OF OFFICERS	..	..	..	2,500
	..	1	Bio-chemist (500)				
			PAY OF ESTABLISHMENTS ..	3,143	4,300	2,170	4,300
	3	4	Research Assistant 1 (70—250); Mechanic 1 (35—80); Clerk 1 (30—55); Laboratory Attendant 1 (19)				
	1	1	Peon (12—18)				
			Leave Allowances				
			Travelling Allowances	..	..	..	1,000
			CONTINGENCIES	1,603	1,400	1,306	1,800
			APPARATUS AND MATERIALS ..	880	1,400	777	1,000
			OTHER CHARGES	* 45 2,200	* 100 1,800	* 45 2,213	1,900
			TOTAL—c. D. EXPERIMENTAL STATION—VOTED ..	*45* 7,826	*100* 8,900	*45* 6,466	.. 12,500

43. c.—INDUSTRIES—Fisheries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. E. Training Institute, Calicut.				
c. E. Training Institute, Calicut.			Voted—				
			Pay of Establishments ..	5,304	5,300	5,123	5,300
	6 [7]	6 [7]	Headmaster 1 (75—150); Assistants 2 (35—60); Carpentry Instructor 1 (35—60); Instructors—Fishery 1 (25—35); Operator Mechanic 1 (23—33); Personal pay 1 (5—3/2—20).				
	1	1	Peon (12—18)				
			Leave Allowances				
	1	1	Temporary crew of "Sutherland"—Lascar (19); Personal pay 1 (1)				
	1	1	Tamil Interpreter 1 (30) 3 months.				
			Scholarships and Stipends ..	965	1,200	1,052	1,800
			Other Charges	5,196	3,200	4,057	3,200
			Contingencies; Apparatus and Materials and other charges.				
			Total—c. E. Training Institute, Calicut—Voted.	11,465	9,700	10,232	10,300
			c. F. Fisheries Schools.				
c. F. 1. Pay and Allowances of Establishments.			Voted	56,626	60,300	57,970	58,900
			Permanent—				
	93	91	Headmasters 3 (35—60), 22 (25—50); Assistant Teachers 1 (35—60), 51 (25—50), Drill and Drawing Master 1 (23—45); Assistant Teachers 5 (23—45), 8 (20—30); Special pay 2 (5), 7 (4), 6 (3), 8 (2), 2 (1).				
			Leave Allowances.				
			Temporary—				
	64	66	Headmasters 1 (35—60), 12 (25—50), 2 (23—45); Assistant Teachers 1 (35—60), 2 (30—55), 19 (25—50), 18 (23—45), 11 (20—30); Special pay 2 (5), 1 (4). 3 (3), 7 (2), 2 (1).				
			Travelling Allowances	..	..	..	300
			Total—c. F. 1.—Voted ..	56,626	60,300	57,970	59,200
c. F. 2. Other Charges.			Voted—				
			Petty Construction and Repairs.	3,600	7,300	5,046	7,300
			Rents	2,219	2,200	1,978	2,100
			Carried over .	5,819	9,500	7,024	9,400

43. c.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. F. FISHERIES SCHOOLS—*cont.*				
			Brought forward ..	5,819	9,500	7,024	9,400
c. F. 2. OTHER CHARGES—*cont.*			VOTED—*cont.*				
			OTHER CONTINGENCIES ..				
			(Apparatus and Materials; Books and Periodicals, etc.) ..	4,937	4,100	4,619	3,800
			TOTAL—c. F. 2.—VOTED ..	10,756	13,600	11,643	13,200
			TOTAL—c. F.—FISHERIES SCHOOLS—VOTED ..	67,382	73,900	69,613	72,400
			c. G. ASSISTANT DIRECTOR—INLAND.				
c. G. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	5,967	5,700	5,921	2,700
	1	1	Assistant Director, Inland 1 (200—500).				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	15,371	16,700	16,109	16,500
	5	5	Head Clerk 1 (65—85); Accountant 1 (40—65); Clerks and Typist 3 (40—65).				
	3	3	Peons (15—20).				
			Leave Allowances.				
			Inland Piscicultural Section—				
	14	14	Inspector of Fisheries 2 (70—250); Assistant Inspectors 6 (40—3—70); Sub-Assistant Inspectors 2 (30—1—45); Fieldmen 4 (23—35); Special pay 1 (9).				
	1	1	Peon (12—18).				
			Leave Allowances.				
			Temporary—				
	..	1	Assistant Inspector 1 (30—65) ..				
			TOTAL—c. G. 1.—VOTED ..	21,338	22,400	22,030	19,200
c. G. 2. FISH-BREEDING AND STOCKING.			TOTAL—c. G. 2.—VOTED ..	12,247	13,000	11,705	18,000
c. G. 3. COMPENSATION TO LOCAL BODIES FOR LOSS OF FISHERY RENTALS.			TOTAL—c. G. 3.—VOTED ..	63,622	62,000	60,388	62,000

43. c.—INDUSTRIES—Fisheries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. G. Assistant Director—Inland—*cont.*	RS.	RS.	RS.	RS.
c. G. 4. Other Charges.			Voted—				
			Allowances	5,884	6,000	5,708	6,200
			Travelling Allowances; Other Compensatory—Local Allowances 1 (50), 1 (22½), 1 (15), 1 (1–13–0); Presidency Allowance 2 (6½).				
			Petty Construction and Repairs	* *509* 1,564	* *600* 2,300	* *538* 1,894	2,800
			Contingencies	3,235	3,400	2,990	5,000
			Total—c. G. 4.—Voted ..	*509* 10,683	*600* 11,700	*538* 10,592	14,000
			Total—c. G. Assistant Director—Inland—Voted ..	*509* 1,07,890	*600* 1,09,100	*538* 1,04,715	1,13,200
			c. H. Oyster Farm, Pulicat.				
c. H. Oyster Farm, Pulicat.			Voted	* *3* 1,471	* *100* 1,500	* *3* 1,019	1,500
			Petty Construction and Repairs ..				
			Total—c. H. Oyster Farm, Pulicat—Voted ..	*3* 1,471	*100* 1,500	*3* 1,019	.. 1,500
			c. J. Marine Biological Section and Aquarium.				
c. J. 1. Marine Biological Section.			Voted—				
			Pay of Officers	2,587	3,000	2,835	3,100
	1	1	Temporary—Assistant Director 1 (250).				
			Pay of Establishments ..	10,101	10,000	9,943	10,000
	4	4	Research Assistants 3 (70—250); Laboratory Assistant 1 (65—125).				
	6	6	Fieldman 1 (20—35); Laboratory Attendant 1 (20—35); Peons 2 (12—18), 2 (12—17).				
			Leave Allowances.				
	5	5	Temporary—Clerk 1 (35); Fieldman 1 (19); Personal pay 1; Engine man 1 (30); Seaman Lascar 1 (17); Peon 1 (12).				
			Carried over ..	12,688	13,000	12,778	13,100

* Rates and taxes.

43. c.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			c. J. Marine Biological Section and Aquarium—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	12,688	13,000	12,778	13,100
c. J. 1. Marine Biological Section—*cont.*			Voted—*cont.*				
			Other Charges	* 197 8,479	* 200 8,700	* 267 8,270	8,300
			Travelling Allowances; Other compensatory—Local Allowances 1 (13⅓), 1 (6¼); 2 (2–11–0), 1 (2½), 1 (1–13–0), 1 (0–14–0); Contingencies.				
			Total—c. J. 1.—Voted ..	197 21,167	200 21,700	267 21,048	.. 21,400
c. J. 2. Aquarium.			Voted—				
			Pay of Establishments ..	2,754	2,800	2,844	2,800
	1	1	Laboratory Assistant (65—4—125).				
	4	4	Keepers 2 (23—35); 1 (19—33); Peon 1 (12—17).				
			Leave Allowances.				
			Pay of Menials	1,284	1,300	1,284	1,300
			Other Charges	* 548 1,886	* 500 2,000	* 836 1,574	2,700
			House Rent Allowance 1 (15); Contingencies; Presidency Allowance 2 (2–8–0).				
			Total—c. J. 2.—Voted ..	548 5,924	500 6,100	836 5,702	.. 6,800
			Total—c. J. Marine Biological Section and Aquarium—Voted	745 27,091	700 27,800	1,103 26,750	.. 28,200
			c. K. Fish-curing Yards.				
c. K. 1. Pay and Allowances of Staff.			Voted	76,681	80,500	76,279	80,000
			Permanent—				
	2	2	Inspectors of Fisheries (70—250).				
	12	10	Sub-Inspectors 1 (80), 2 (70), 2 (60), 2 (50), 3 (40); Personal pay 5 (20), 2 (15), 4 (10).				
	1	1	Clerk 1 (30—55).				
	88	87	Petty yard officers 44 (20—25), 43 (19).				
	141	151	Peons 118 (12—18); 33 (12—17); Special pay 1 (5); 1 (2).				
			Leave Allowances.				
			Temporary—				
	10	10	Inspectors of Fisheries 2 (70—250), 1 (65) for 8 months; Sub-Inspectors 6 (30—65), 1 (30) for 6 months.				
			Carried over ..	76,681	80,500	76,279	80,000

* Rates and taxes.

43. c.—INDUSTRIES—FISHERIES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			c. K. FISH-CURING YARDS—*cont.*				
			Brought forward ..	76,681	80,500	76,279	80,000
c. K. 1. PAY AND ALLOWANCES OF STAFF—*cont.*			VOTED—*cont.*				
			TEMPORARY—*cont.*				
	9	11	Clerks 1 (55—70), 5 (35—60), 4 (30—55), 1 (30) for 8 months ; Special pay 1 (25)				
	13	13	Petty yard officers 7 (19), 4 (19) (2 for 8 months and 2 for 4 months), 2 (19) for 6 months.				
..	1	1	Laboratory Attendant 1 (19) ..				
	21	21	Peons 1 (12—18), 13 (12—17)—6 (12 months), 4 (6 months) and 3 (4 months); 7 (12)—1 (12 months), 4 (8 months) and 2 (6 months)				
			TRAVELLING ALLOWANCES ..	7,684	7,300	8,868	7,300
			OVERTIME FEES	108	300	316	300
			Other compensatory—Local allowance 1 (6-8-0)				100
			TOTAL—c. K. 1.—VOTED ..	84,473	88,100	85,463	87,700
c. K. 2. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—c. K. 2.—VOTED ..	19,631	24,800	27,072	24,800
c. K. 3. OTHER CHARGES.			VOTED—				
			CLOTHING AND EQUIPMENT ..	1,322	1,200	791	1,200
			APPARATUS AND MATERIALS ..	11,079	10,700	8,818	11,000
			EXPORT AND IMPORT OF SALT ..	58,278	39,000	54,954	47,500
			PURCHASE OF SALT FOR FISH-CURING PURPOSES	37,021	24,400	34,572	34,500
			FREIGHT CHARGES FOR CONVEYANCE OF SALT	24,390	21,100	20,912	24,000
			SERVICE POSTAGE AND TELEGRAMS.	2,820	2,700	3,035	2,800
			OTHER CHARGES	* *1,039* 6,254	* *1,000* 6,400	* *1,198* 6,398	7,400
				1,039	*1,000*	*1,198*	..
			TOTAL—c. K. 3.—VOTED ..	1,41,164	1,05,500	1,29,480	1,28,400
				1,039	*1,000*	*1,198*	..
			TOTAL—c. K. FISH-CURING YARDS—VOTED ..	2,45,268	2,18,400	2,42,015	2,40,900
GRAND TOTAL—43. c.—FISHERIES			..	5,76,837	5,75,100	5,84,259	6,03,100
			Charged on Revenues ..	*2,424*	*2,700*	*2,978*	*5,900*
			VOTED ..	5,74,413	5,72,400	5,81,281	5,97,200

* Rates and taxes.

DEMAND XXIII—MISCELLANEOUS DEPARTMENTS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 20,78,900

Total of sums Charged on Revenues .. .. Rs. 91,400

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on reevnues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
45. BROADCASTING ..	..	3,292	..	..	..	..	..	10,000
47. MISCELLANEOUS DEPARTMENTS ..	*83,411*	19,70,151	*92,500*	20,11,700	*84,993*	19,34,750	*91,400*	20,68,900
TOTAL—DEMAND XXIII ..	*83,411*	19,73,443	*92,500*	20,11,700	*84,993*	19,34,750	*91,400*	20,78,900
	20,56,854		21,04,200		20,19,743		21,70,300	

45. BROADCASTING.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
45. a. OTHER CHARGES—								
a. 1. PAY OF OFFICERS AND ESTABLISHMENT ..	..	2,963	..	..	..	..	..	..
a. 2. CONTINGENCIES ..	..	329	..	..	..	..	..	10,000
TOTAL—MAJOR HEAD—45. (INCLUDED IN DEMAND XXIII—MISCELLANEOUS DEPARTMENTS) ..	..	3,292	..	..	..	..	..	10,000
	3,292 †		..		..		10,000	

47—MISCELLANEOUS DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
47. a. LABOUR—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. DIRECTION—								
1. PAY OF OFFICERS.	*32,843*	7,430	*33,000*	7,800	*31,157*	7,776	*33,000*	8,400
2. PAY OF ESTABLISHMENTS ..	..	27,416	..	28,800	..	26,411	..	25,000
3. OTHER CHARGES.	*2,222*	8,869	*2,000*	10,900	*3,263*	11,409	*3,000*	12,000
a. B. DISTRICT STAFFS—								
1. PAY OF ESTABLISHMENTS ..	..	82,097	..	83,300	..	79,693	..	83,300
2. ALLOWANCES ..	..	23,061	..	22,800	..	23,376	..	24,600
3. CONTINGENCIES ..	*1,000*	13,622	*1,100*	14,500	*947*	13,154	..	14,700
Carried over ..	*36,065*	1,62,495	*36,100*	1,68,100	*35,367*	1,61,819	*36,000*	1,68,000

† Represents expenditure booked under the old major head " 37. Miscellaneous Departments. "

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*36,065*	1,62,495	*36,100*	1,68,100	*35,367*	1,61,819	*36,000*	1,68,000
47. a. LABOUR—*cont.*								
a. C. SCHEDULED CLASSES—EDUCATION—								
1. PAY OF ESTABLISHMENTS ..	..	4,16,707	..	4,23,000	..	4,18,454	..	4,85,600
2. CONSTRUCTION AND REPAIR OF SCHOOL BUILDINGS	..	24,791	..	14,300	..	21,030	..	16,500
3. ALLOWANCES AND CONTINGENCIES.	..	33,211	..	35,200	..	31,691	..	38,000
4. SCHOLARSHIPS AND SCHOOLING CHARGES ..	..	87,342	..	87,700	..	78,179	..	87,300
5. EQUIPMENT FOR SCHOOLS ..	..	11,420	..	10,000	..	10,106	..	13,000
6. MAINTENANCE OF HOSTELS ..	..	25,892	..	26,900	..	22,425	..	25,700
7. GRANTS-IN-AID ..	..	35,874	..	46,800	..	39,250	..	43,900
a. D. SCHEDULED CLASSES—PUBLIC HEALTH—								
CONSTRUCTION AND REPAIR OF WELLS, PATHWAYS, BURIAL GROUNDS, ETC. ..	..	1,64,304	..	1,87,500	..	1,46,813	..	1,42,400
a. E. RECLAMATION OF KALLARS AND KORAVARS—								
1. PAY OF ESTABLISHMENTS ..	..	1,51,017	..	1,55,300	..	1,50,336	..	1,55,800
2. CONSTRUCTION AND REPAIR OF SCHOOL BUILDINGS ..	..	17,898	..	3,600	..	3,694	..	5,900
3. SCHOLARSHIPS, SCHOOLING CHARGES AND CONTINGENCIES.	..	41,225	..	39,200	..	37,255	..	41,100
4. GRANTS-IN-AID ..	..	57,490	..	59,700	..	55,003	..	62,500
Carried over ..	*36,065*	12,29,666	*36,100*	12,57,300	*35,367*	11,76,055	*36,000*	12,85,700

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. a. LABOUR—*cont.*								
Brought forward ..	*36,065*	12,29,666	*36,100*	12,57,300	*35,367*	11,76,055	*36,000*	12,85,700
a. F. CRIMINAL TRIBES SETTLEMENTS—								
1. AZIZNAGAR SETTLEMENT ..	..	41,182	..	46,500	..	49,188	..	41,000
2. SIDDHAPURAM SETTLEMENT ..	..	13,892	..	12,000	..	13,931	..	16,900
3. KONNUR SETTLEMENT ..	*27*	7,557	*100*	9,900	*26*	5,173	..	..
4. SITANAGRAM SETTLEMENT ..	*36*	22,065	..	39,800	*173*	36,437	..	38,300
5. BITRAGUNTA SETTLEMENT ..	..	42,442	..	39,800	..	38,709	..	36,500
6. CHINTALADEVI SETTLEMENT ..	..	..	..	..	..	..	..	13,800
7. PAYMENTS TO SALVATION ARMY FOR SUPERVISION OF STUARTPURAM SETTLEMENT ..	..	30,684	..	26,200	..	33,957	..	24,700
8. PAYMENTS TO THE BOMBAY GOVERNMENT IN CHARGE OF DONGA DASARIS.	..	6,775	..	7,200	..	6,725	..	6,800
9. GENERAL ..	..	8,069	..	9,700	..	5,683	..	9,800
TOTAL—47. a. ..	*36,128*	14,02,332	*36,200*	14,48,400	*35,566*	13,65,858	*36,000*	14,73,500
47. b. INSPECTOR OF FACTORIES—								
A. PAY OF OFFICERS ..	..	43,977	..	45,000	..	44,175	..	41,100
B. PAY OF ESTABLISHMENTS ..	..	17,649	..	17,800	..	18,250	..	18,200
C. OTHER CHARGES ..	*2,555*	20,389	*1,900*	16,300	*2,357*	16,434	*2,300*	17,700
TOTAL—47. b. ..	*2,555*	82,015	*1,900*	79,100	*2,357*	78,859	*2,300*	77,000

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. c. INSPECTOR OF STEAM-BOILERS—								
A. PAY OF OFFICERS ..	..	38,239	..	33,000	..	34,229	..	35,400
B. PAY OF ESTABLISHMENTS	..	14,631	..	12,400	..	12,496	..	12,500
C. OTHER CHARGES ..	*24*	16,955	*100*	15,900	..	17,153	..	16,000
TOTAL—47. c. ..	*24*	69,825	*100*	61,300	..	63,878	..	63,900
47. d. ELECTRICAL INSPECTOR—								
A. PAY OF OFFICERS ..	*16,411*	2,400	*16,500*	2,600	*5,494*	7,829	*16,500*	5,200
B. PAY OF ESTABLISHMENTS	..	18,406	..	22,300	..	15,717	..	18,000
C. OTHER CHARGES ..	*3,810*	11,934	*3,900*	15,100	*577*	20,849	*2,400*	25,600
TOTAL—47. d. ..	*20,221*	32,740	*20,400*	40,000	*6,071*	44,395	*18,900*	48,800
47. e. GAZETTEER AND STATISTICAL MEMOIRS ..	..	7,708	..	6,000	..	5,584	..	..
47. f. EXAMINATIONS—								
A. VILLAGE OFFICERS' SPECIAL TESTS..	..	7,298	..	6,800	..	7,386	..	6,800
B. BOARD OF EXAMINERS	..	5,100	..	5,200	..	4,664	..	4,500
C. MADRAS PUBLIC SERVICE COMMISSION.	*14,931*	..	*17,300*	..	*24,173*	..	*24,600*	..
D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	30,381	..	31,100	..	30,553	..	31,900
2. TRAVELLING ALLOWANCES..	..	16,461	..	16,000	..	17,939	..	17,000
3. REMUNERATION TO EXAMINERS, SUPERINTENDENTS AND CLERKS ..	..	1,83,015	..	1,79,500	..	1,77,273	..	1,72,300
Carried over ..	*14,931*	2,42,255	*17,300*	2,38,600	*24,173*	2,37,815	*24,600*	2,32,500

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. f. EXAMINATIONS—*cont.*								
Brought forward ..	*14,931*	2,42,255	*17,300*	2,38,600	*24,173*	2,37,815	*24,600*	2,32,500
D. 4. OTHER CHARGES.	..	1,15,288	..	1,12,400	..	1,19,598	..	1,15,300
E. GOVERNMENT EXAMINATIONS—OTHER EXAMINATIONS ..	..	202	..	300	..	89	..	300
TOTAL—47. f. ..	*14,931*	3,57,745	*17,300*	3,51,300	*24,173*	3,57,502	*24,600*	3,48,100
47. g. BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS—								
A. PROVINCIAL ECONOMIC COUNCIL ..	..	1,635	..	3,500	..	2,192	..	4,100
B. DISTRICT ECONOMIC COUNCILS ..	..	..	..	..	..	398	..	28,800
TOTAL—47. g. ..	..	1,635	..	3,500	..	2,590	..	32,900
47. h. PROVINCIAL STATISTICS—REGISTRATION OF BIRTHS AND DEATHS—								
A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES ..	..	2,565	..	2,400	..	2,442	..	8,500
B. COMPILATION OF VITAL STATISTICS..	..	8,134	..	8,300	..	8,759	..	8,300
TOTAL—47. h. ..	..	10,699	..	10,700	..	11,201	..	16,800
47. j. ADMINISTRATION OF INDIAN PARTNERSHIP ACT OF 1932—								
A. PAY OF ESTABLISHMENT AND OTHER CHARGES ..	..	.. †	..	.. †	..	.. †	..	2,900
TOTAL—47 j. ..	..	..	..	..	..	..	..	2,900

† Charges to end of 1936-1937 were debited to the Central Government.

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts. 1936–1937. Non-voted. (6)	Preliminary Accounts. 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. k. CHARGES IN ENGLAND— HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	..	‡ 3,546	*10,200*	7,800	*10,387*	3,907	..	..
B. STERLING OVERSEAS PAY	*9,600*	..	*6,400*	..	*6,520*	..	*9,600*	..
C. STORES FOR INDIA	..	1,934	..	3,600	..	1,000	..	5,000
TOTAL—47. k. ..	*9,600*	5,480	*16,600*	11,400	*16,907*	4,907	*9,600*	5,000
47. l. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	— *48*	— 20	..	..	— *81*	— 21	..	..
B. STORES	..	— 8	..	..	..	— 3		
TOTAL—47. l. ..	— *48*	— 28	..	..	— *81*	— 24	..	..
TOTAL—INCLUDED IN DEMAND XXIII—MISCELLANEOUS DEPARTMENTS—MAJOR HEAD 47.	*83,411*	19,70,151	*92,500*	20,11,700	*84,993*	19,34,750	*91,400*	20,68,900
	20,53,562		21,04,200		20,19,743		21,60,300	

45. a. BROADCASTING—OTHER CHARGES.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. OTHER CHRAGES.				
a. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			TOTAL—a. 1.—VOTED ..	† 2,963	..	..	..
a. 2. CONTINGENCIES.			VOTED—				
			Purchase and installation of receiving sets	..	..	..	10,000
			Other charges	329	..	..	..
			TOTAL—a. 2.—VOTED ..	† 329	..	..	10,000
GRAND TOTAL—45. a.—OTHER CHARGES—VOTED ..				† 3,292	..	..	10,000

‡ Includes Rs. [illegible] Miscellaneous expenditure [illegible]

47. a.—MISCELLANEOUS DEPARTMENTS—Labour.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. A. Direction.	RS.	RS.	RS.	RS.
a. A. 1. Pay of Officers.			Charged on revenues	*32,843*	*33,000*	*31,157*	*33,000*
	1	*1*	*Commissioner (2,500)—Special pay (250)*				
			Voted	7,430	7,800	7,776	8,400
	1	1	Personal Assistant (300—850) ..				
			Total—a. A. 1. { *Charged on revenues.*	*32,843*	*33,000*	*31,157*	*33,000*
			Total—a. A. 1. { Voted ..	7,430	7,800	7,776	8,400
a. A. 2. Pay of Establishments.			Voted	27,416	28,800	26,411	25,000
	22	22	Manager 1 (200—10—250); Clerks 3 (85—125), 6 (65—85), 10 (40—65), 1 (30—55); Special pay—Shorthand 1 (25), 1 (15); Personal pay—Typewriting 2 (10); Workmen's Compensation 1 (10); Attender 1 (23—25) ..				
	10	10	Daffadar 1 (20—25); Peons 8 (15—20), 1 (12—17) ..				
			Leave Allowances				
			Temporary—				
	7	1	Special overseer 1 (50—60) ..				
			Total—a. A. 2.—Voted ..	27,416	28,800	26,411	25,000
a. A. 3. Other Charges.			Charged on revenues—				
			Travelling allowances (including cost of passages)	*2,222*	*2,000*	*3,263*	*3,000*
			Voted—				
			Travelling Allowances ..	893	1,200	1,422	1,500
			Other Compensatory—				
			House Allowance 1 (40); Conveyance allowance 1 (20), 1 (4)	1,229	1,200	1,455	1,300
			Honoraria	22	100	60	100
			Service Postage and Telegrams.	2,200	2,200	3,000	2,200
			Boarding Charges of Nayadi families	775	700	725	700
			Discretionary Grants by the Commissioner of Labour ..	..	700	432	1,400
			Other Charges	3,750	4,800	4,315	4,800
			Total—a. A. 3. { *Charged on revenues.*	*2,222*	*2,000*	*3,263*	*3,000*
			Total—a. A. 3. { Voted ..	8,869	10,900	11,409	12,000
			Total—a. A. Direction ..	78,780	82,500	80,016	81,400
			Charged on revenues ..	*35,065*	*35,000*	*34,420*	*36,000*
			Voted ..	43,715	47,500	45,596	45,400

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			a. B. District Staffs.				
a. B. 1. Pay of Establishments.			Voted	82,097	83,300	79,693	83,300
			Temporary—				
	14	14	District Labour Officers 11 (150-200), 3 (125-175).				
	22	22	Special Inspectors 22 (35—60); Special pay 11 (10) ..				
	35	36	Clerks 2 (60—80), 31 (35—60), 2 (30—55); Typist 1 (35—60); Special pay 2 (10), 2 (5) ..				
	12	13	Special Overseers 6 (50—60), 5 (50—58), 2 (35—50) ..				
	1	1	Attender (20—35) . ..				
	52	52	Peons (12—17)				
			Total—a. B. 1.—Voted ..	82,097	83,300	79,693	83,300
a. B. 2. Allowances.			Voted—				
			Travelling Allowances ..	9,471	9,300	9,083	9,800
			Fixed Travelling Allowances ..	13,590	13,500	14,293	14,800
			Total—a. B. 2.—Voted ..	23,061	22,800	23,376	24,600
a. B. 3. Contingencies.			Voted—				
			Service Postage and Telegrams.	3,934	4,000	3,894	4,000
			Other Charges	* *1,000* 9,688	* *1,100* 10,500	* *947* 9,260	10,700
			Total—a. B. 3—Voted ..	*1,000* 13,622	*1,100* 14,500	*947* 13,154	.. 14,700
			Total—a. B.—District Staffs—Voted ..	*1,000* 1,18,780	*1,100* 1,20,600	*947* 1,16,223	.. 1,22,600

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength 1936–1937. (2)	Strength 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. C. Scheduled Classes—Education.				
a. C. 1. Pay of Establishments.			Voted	4,16,707	4,23,000	4,18,454	4,85,600
	1,414	1,672	Temporary—Weaving Instructor 1 (45); Tailoring Instructor 1 (35—50); Drill and Drawing Master 1 (23—28); Carpentry Instructor 1 (30); Teachers 1,647 (varying rates from Rs. 5 to 60); Clerks 1 (30—55), 1 (25); Wardens 1 (35), 1 (30), 1 (28), 1 (25), 1 (23); Tutors 1 (30+5), 1 (28), 1 (25); Attender 1 (19—30); Physical Instructors 1 (20), 1 (10); Medical attendants 1 (20), 1 (10); Scout Master 1 (5); Peons 1 (12—17), 1 (15), 2 (12), 1 (6)				
			Total—a. C. 1.—Voted ..	4,16,707	4,23,000	4,18,454	4,85,600
a. C. 2. Construction and Repair of School Buildings.			Total—a. C. 2.—Voted ..	24,791	14,300	21,030	16,500
a. C. 3. Allowances and Contingencies.			Voted—				
			Allowances	1,330	1,400	1,752	1,700
			Rents	15,049	16,700	15,308	17,200
			Books and Periodicals ..	1,431	1,100	909	1,600
			Other Charges	15,401	16,000	13,722	17,500
			Total—a. C. 3.—Voted ..	33,211	35,200	31,691	38,000
a. C. 4. Scholarships and Schooling Charges.			Voted—				
			Scholarships and Stipends ..	84,361	82,700	74,433	82,300
			Clothing of Boys and other Schooling Charges	2,981	5,000	3,746	5,000
			Total—a. C. 4.—Voted ..	87,342	87,700	78,179	87,300
a. C. 5. Equipment for Schools.			Total—a. C. 5.—Voted ..	11,420	10,000	10,106	13,000
a. C. 6. Maintenance of Hostels.			Voted—				
			The Paddison Hostel, Madras ..	9,335	9,200	8,620	9,100
			The Slater Hostel, Perambur ..	5,538	7,000	3,585	5,600
			The Government Scheduled Classes Hostel, Masulipatam.	6,478	6,500	5,951	6,500
			The Calicut Hostel	1,650	1,500	1,736	1,800
			The Sundaracharlu Hostel, Salem	2,891	2,700	2,533	2,700
			Total—a. C. 6.—Voted ..	25,892	26,900	22,425	25,700

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			a. C. Scheduled Classes—Education—*cont.*	RS.	RS.	RS.	RS.
a. C. 7. Grants-in-aid.			Voted—				
			Boarding Grants	29,673	32,100	33,242	36,700
			Building Grants	410	8,400	1,242	2,500
			Other Grants	5,791	6,300	4,766	4,700
			Total—a. C. 7.—Voted ..	35,874	46,800	39,250	43,900
			Total—a. C. Scheduled Classes—Education—Voted ..	6,35,237	6,43,900	6,21,135	7,10,000
			a. D. Scheduled Classes—Public Health.				
a. D. Construction and Repair of Wells, Pathways, Burial Grounds, etc.			Voted	1,64,304	2,00,000	1,46,813	1,90,000
			Deduct—Probable Savings ..	..	— 12,500		— 47,600
			Total—a. D. Scheduled Classes—Public Health—Voted ..	1,64,304	1,87,500	1,46,813	1,42,400
			a. E. Reclamation of Kallars and Koravars.				
a. E. 1. Pay of Establishments.			Voted—				
			Office Establishments	13,563	14,100	12,937	13,800
	20	21	Temporary—Manager 1 (100—15/2—175); Accountant 1 (80—120); Clerks 2 (60—80), 1 (55—70), 12 (35—60), 3 (30—55); Typist 1 (35—60); Special pay—Shorthand 1 (15)				
	1	1	Peon (12)				
			Leave Allowances				
			Special Establishments ..	1,35,709	1,39,400	1,35,618	1,40,200
	7	7	Temporary—Supervisors 6 (40—70); Overseer 1 (50—60)				
	410	410	Scout Master 1 (45); Teachers and Mistresses 405 (varying rates); Boy Scout Instructors 2 (5); Sewing and Knitting Mistress 1 (16), Personal pay (1); Warden 1 (30—3/2—45—2/2—55).				
	1	1	Matron (15)				
			Remuneration for supervision of the Boarding houses at Uttamapalaiyam and Usilampatti 2 (22½)				
			Leave Allowances				
			Establishment for Darkhast and Loans work	1,745	1,800	1,781	1,800
	2	2	Temporary—Special Inspectors 2 (30—55); Special pay 2 (10)				
	2	2	Peons 2 (12)				
			Leave Allowances				
			Total—a. E. 1.—Voted ..	1,51,017	1,55,300	1,50,336	1,55,800

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. E. Reclamation of Kallars and Koravars —*cont.*				
a. E. 2. Construction and repair of School Buildings.			Total—a. E. 2.—Voted ..	17,898	3,600	3,694	5,900
a. E. 3. Scholarships, Schooling Charges and Contingencies.			Voted—				
			Scholarships and Stipends ..	9,223	7,400	6,828	9,300
			Equipment for Schools ..	3,431	1,500	1,516	2,300
			Construction and Repair of Wells	2,166	2,800	2,470	2,800
			Charges relating to Boarding Houses at Tanjore and Madura.	12,460	13,200	10,952	13,200
			Free Clothing and Books ..	3,053	4,700	4,616	4,100
			Scout Charges	1,538	1,800	1,592	1,100
			Travelling Allowances ..	3,461	3,000	4,114	3,500
			Service Postage and Telegrams.	1,896	1,800	2,020	2,000
			Other Charges	3,997	3,000	3,147	2,800
			Total—a. E. 3.—Voted ..	41,225	39,200	37,255	41,100
a. E. 4. Grants-in-aid.			Voted—				
			Boarding	55,790	58,500	53,803	61,300
			Buildings	500	..	..	..
			Subsidy to the District Board, Madura, for loss of fee income resulting from the exemption of Kallar pupils of Usilampatti Board High School from payment of fees and towards the cost of supply of books to those pupils.	1,200	1,200	1,200	1,200
			Total—a. E. 4.—Voted ..	57,490	59,700	55,003	62,500
			Total—a. E. Reclamation of Kallars and Koravars—Voted ..	2,67,630	2,57,800	2,46,288	2,65,300

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. F. Criminal Tribes Settlements.				
a. F. 1. Aziz-nagar Settlement.			Voted— Pay of Officers	4,040	4,200	4,160	4,200
	1	1	Manager (280—10—350) ..				
			Pay of Establishments ..	8,246	9,300	7,817	7,400
	21	20	Temporary— Commercial Accountant 1 (55—70); Clerks 2 (35—60), 1 (30—55); Carpentry and Blacksmithy Instructor 1 (30—45); Weaving Instructor 1 (30—45); Peons 2 (10); Teachers 3 (30—55), 1 (27—50); 8 (23—45); Special pay 2 (4).				
			Allowances and Contingencies.	2,043	2,000	2,202	2,000
			Other Compensatory allowances—Conveyance allowance 1 (25) ..				
			Other Charges ..	26,853	31,000	35,009	27,400
			Total—a. F. 1.—Voted ...	41,182	46,500	49,188	41,000
a. F. 2. Siddha-puram Settlement.			Voted— Establishment Charges ..	5,732	5,800	5,800	5,900
	8	8	Temporary— Manager 1 (175); Teachers 1 (27½—50), 1 (23—45), 1 (20—30); Clerk 1 (35—60); Compounder 1 (30—40); Agricultural Maistris 1 (18), 1 (17); Special pay 1 (54), 1 (13½), 1 (12), 2 (9).				
			Agricultural and other charges.	8,160	6,200	8,131	11,000
			Total—a. F. 2.—Voted ..	13,892	12,000	13,931	16,900
a. F. 3. Kon-nur Settle-ment.			Voted— Pay of Establishments and Allowances	4,080	4,100	3,187	..
	6	..	Manager 1 (150); Clerk 1 (30—55); Teachers 1 (25—50), 1 (27½—50), 1 (20—28); Peon 1 (10); Special pay 1 (3).				
			Contingencies and other Charges	* 27 3,477	* 100 5,800	* 26 1,986	..
			Total—a. F. 3.—Voted ..	27 7,557	100 9,900	26 5,173	.. ..
a. F. 4. Sita-nagaram Settle-ment.			Voted— Pay of Establishments ..	9,176	9,300	9,093	9,200
	20	20	Manager 1 (225); Clerks 2 (35—60); Midwife 1 (30—55); Compounder 1 (28—40); Teachers 1 (30—55), 7 (23—45); Quarry Maistris 2 (22); Carpentry and Blacksmithy Instructor 1 (30—45); Special pay 1 (5); Karnam 1 (18); Ward boy 1 (10); Peon 1 (10); Female attendant 1 (18) ..				
			Allowances and Contingencies—Other Compensatory Allowances—Conveyance Allowance 1 (25)	2,473	2,500	2,137	2,200
			Other Charges	36 10,416	28,000	† 173 25,207	26,900
			Total—a. F. 4.—Voted ..	36 22,065	.. 39,800	173 36,437	.. 38,300

* Rates and taxes.

† Payments under Workmen's Compensation Act.

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			a. F. CRIMINAL TRIBES SETTLEMENTS—*cont.*				
a. F. 5. BITRAGUNTA SETTLEMENT.			VOTED—				
	17	17	PAY OF ESTABLISHMENTS AND ALLOWANCES .. .. .. Manager 1 (175); Clerks 1 (55—70), 2 (30—55); Teachers 4 (23—45); Midwife 1 (30—55); Compounder 1 (28—40); Maistris 1 (20), 4 (15); Ward boy 1 (10); Peon 1 (12); Special pay 1 (2)	8,281	7,700	7,837	7,700
			Contingencies and Other charges.	34,161	32,100	30,872	28,800
			TOTAL—a. F. 5.—VOTED ..	42,442	39,800	38,709	36,500
a. F. 6. CHINTALDEVI SETTLEMENT.			VOTED—				
			PAY OF ESTABLISHMENTS	..	..	..	2,300
	..	6	Manager 1 (150); Clerk 1 (30); Teacher 1 (23); Midwife 1 (30); Compounder 1 (28); Peon 1 (10) ..				
			ALLOWANCES AND CONTINGENCIES.	..	..	..	1,400
			OTHER CHARGES	..	..	..	10,100
			TOTAL—a. F. 6.—VOTED ..	..	..	..	13,800
a. F. 7. PAYMENTS TO SALVATION ARMY FOR SUPERVISION OF STUARTPURAM SETTLEMENT.			VOTED—				
			STUARTPURAM SETTLEMENT ..	30,184	25,700	33,457	24,200
			HEADQUARTERS SUPERVISION ..	500	500	500	500
			TOTAL—a. F. 7.—VOTED ..	30,684	26,200	33,957	24,700
a. F. 8. PAYMENTS TO THE BOMBAY GOVERNMENT IN CHARGE OF DONGA DASARIS.			TOTAL—a. F. 8.—VOTED ..	6,775	7,200	6,725	6,800
a. F. 9. GENERAL.			VOTED—				
			GENERAL CHARGES CONNECTED WITH SETTLEMENTS	8,069	9,700	5,683	9,800
			TOTAL—a. F. 9.—VOTED ..	8,069	9,700	5,683	9,800
				** 63*	** 100*	** 199*	..
			TOTAL—a. F. CRIMINAL TRIBES SETTLEMENTS—VOTED ..	1,72,666	1,91,100	1,89,803	1,87,800
GRAND TOTAL—47. a.—LABOUR ..				14,38,460	14,84,600	14,01,424	15,09,500
Charged on revenues ..				*36,128*	*36,200*	*35,566*	*36,000*
VOTED ..				14,02,332	14,48,400	13,65,858	14,73,500

* Rates and taxes.

47. b.—MISCELLANEOUS DEPARTMENTS—Inspector of Factories.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
b. A. Pay of Officers.			Voted	43,977	45,000	44,175	41,100
	6	6	Inspectors of Factories—4 (400—30—700), 1 (200—30/2—440—40/2—600); Assistant Inspector of Factories 1 (200—30/2—410)				
			Leave Allowances				
			Total—b. A.—Voted ..	43,977	45,000	44,175	41,100
b. B. Pay of Establishments.			Voted	17,649	17,800	18,250	18,200
	17	17	Clerks 1 (85—125), 1 (65—85), 5 (60—80), 5 (40—65), 4 (35—60); Typist 1 (40—65)				
	19	19	Peons 5 (15—20), 14 (12—18) ..				
			Leave Allowances				
			Total—b. B.—Voted ..	17,649	17,800	18,250	18,200
b. C. Other Charges.			Charged on Revenues—				
			Fees to Medical Officers	*2,490*	*1,800*	*2,291*	*2,300*
			Voted—				
			Allowances	9,403	8,200	8,530	9,700
			Travelling allowances and other Compensatory — Conveyance allowance 1 (20)				
			Honoraria				
			Fees to Medical Officers ..	5,469	3,000	2,365	2,600
			Service Postage and Telegrams.	3,180	2,900	2,971	3,000
			Other Charges	* *65* 2,337	* *100* 2,200	* *66* 2,568	2,400
			Total—b. C. { *Charged on Revenues.*	*2,555*	*1,900*	*2,357*	*2,300*
			Total—b. C. { Voted ..	20,389	16,300	16,434	17,700
Grand Total—47. b.—Inspector of Factories ..				84,570	81,000	81,216	79,300
			Charged on Revenues ..	*2,555*	*1,900*	*2,357*	*2,300*
			Voted ..	82,015	79,100	78,859	77,000

* Rates and taxes.

47. c.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS.

SUB-HEADS of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
c. A. PAY OF OFFICERS.			VOTED	38,239	33,000	34,229	35,400
	6	6	Chief Inspector 1 (700—30—1,000); Inspectors 2 (400—30—700), 3 (250—600)				
			Leave Allowances				
			TOTAL—c. A.—VOTED ..	38,239	33,000	34,229	35,400
c. B. PAY OF ESTABLISHMENTS.			VOTED	14,631	12,400	12,496	12,500
	15	15	Clerks 1 (85—125), 1 (65—85), 3 (40—65), 4 (35—60); Typists 1 (40—65), 3 (35—60); Typist 1 (30—55); Temporary Copyist 1 (23)				
	13	13	Peons 5 (15—20), 6 (12—18), 2 (12—17)				
			Leave Allowances				
			TOTAL—c. B.—VOTED ..	14,631	12,400	12,496	12,500
c. C. OTHER CHARGES.			VOTED—				
			ALLOWANCES	13,472	11,800	13,290	12,000
			Travelling Allowances; Other Compensatory—Madras House Allowance 1 (75).				
			CONTINGENCIES—Honoraria; Customs duty and other charges	* 24 5,080	* 100 5,300	5,040	5,300
			RECOVERIES	— 1,597	— 1,200	— 1,177	— 1,300
				24	*100*	..	..
			TOTAL—c. C.—VOTED ..	16,955	15,900	17,153	16,000
				24	*100*	..	..
GRAND TOTAL—47. c.—INSPECTOR OF STEAM BOILERS—VOTED ..				69,825	61,300	63,878	63,900

* Rates and taxes.

47. d.—MISCELLANEOUS DEPARTMENTS—Electrical Inspector.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
d. A. Pay of Officers.			Charged on revenues	*16,411*	*16,500*	*5,494*	*16,500*
	1	*1*	*Electrical Inspector (725—1,375).*				
			Leave Allowances				
			Voted	2,400	2,600	7,829	5,200
	1	1	Junior Electrical Inspector (200—30/2—380—40/2—500) ..				
	...	1	Temporary Assistant Engineer (200—500)				
			Total—d. A. *Charged on revenues.*	*16,411*	*16,500*	*5,494*	*16,500*
			Total—d. A. Voted	2,400	2,600	7,829	5,200
d. B. Pay of Establishments.			Voted	18,406	22,300	15,717	18,000
	9	6	Junior Engineers 2 (130—10—250); 2 (100—10/2—110—15/2—200); Draughtsman 1 (50—4/2—90); Instrument repairer 1 (35—3/2—53—2/2—55) ..				
	7	6	Clerks 1 (55—70), 2 (40—65); 3 (30—55); Special pay—Shorthand 1 (25)				
	9	7	Peons 5 (15—20); 2 (12—17) ..				
			Leave Allowances				
			Temporary—				
	2	7	Junior Engineer 1 (100—200); Clerk 1 (30—55); Typist 1 (30—55); Attender 1 (19—30); Peons 3 (12—17)				
			Total—d. B.—Voted ..	18,406	22,300	15,717	18,000
d. C. Other Charges.			Charged on revenues—				
			TRAVELLING ALLOWANCES (including cost of passages)	*3,451*	*3,500*	*459*	*2,000*
			OTHER COMPENSATORY	*359*	*400*	*118*	*400*
			Conveyance Allowance 1 (30).				
			Voted—				
			Travelling Allowances ..	3,371	3,500	3,516	4,000
			Other Compensatory	2,845	2,800	3,048	3,600
			Madras House Allowance 1 (50), 1 (25), 1 (22), 3 (15); Presidency Allowance 2 ($6\frac{1}{2}$), 3 ($2\frac{1}{2}$); Conveyance Allowance 3 (20), 2 (4).				
			Contingencies (including Customs duty)	3,436	3,800	3,444	3,800
			Sundry Electrical Purchases and Instruments	2,282	5,000	1,341	3,200
			Charges payable to Government and other Departments—				
			(a) To XL. a. Receipts from Electric Schemes—Working Expenses	2,200	2,200	9,500	2,200
			(b) To 36—Scientific Departments—Hydro-Electric Surveys	..	..		8,800
			Charges recoverable from Government and other Departments ..	— 2,200	— 2,200	..	..
			Total—d. C. *Charged on revenues.*	*3,810*	*3,900*	*577*	*2,400*
			Total—d. C. Voted ..	11,934	15,100	20,849	25,600
Grand Total—47. d.—Electrical Inspector ..				52,961	60,400	50,466	67,700
			Charged on revenues ..	*20,221*	*20,400*	*6,071*	*18,900*
			Voted ..	32,740	40,000	44,395	48,800

47. e.—MISCELLANEOUS DEPARTMENTS—Gazetteer and Statistical Memoirs.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
e. Gazetteer and Statistical Memoirs.			Voted— Pay of Officers	4,800	3,600	4,000	..
	1	..	Personal Assistant (400) ..				
			Pay of Establishments—Temporary	1,580	1,200	1,239	..
	4	..	Clerks 1 (55), 1 (40); Peons 2 (18).				
			Allowances and Contingencies	1,328	1,200	345	..
Grand Total—47. e.—Gazetteer and Statistical Memoirs—Voted ..				7,708	6,000	5,584	..

47. f.—MISCELLANEOUS DEPARTMENTS—Examinations.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
f. A. Village Officers' Special Tests.			Voted— Honoraria to Examiners ..	6,599	6,100	6,705	6,100
			Other charges	699	700	681	700
			Total—f. A. Village Officers' Special Tests—Voted ..	7,298	6,800	7,386	6,800
f. B. Board of Examiners.			Voted— Pay of Officers	1,066	900	900	900
			Secretary—Special pay (75) ..				
			Pay of Establishments ..	3,546	3,800	3,309	3,100
	6	6	Clerks 2 (65—125), 2 (40—65); Peons 2 (15—20)				
			Honoraria to Examiners ..	84	100	71	100
			Contingencies	404	400	384	400
			Total—f. B. Board of Examiners—Voted ..	5,100	5,200	4,664	4,500
f. C. Madras Public Service Commission.			Charged on revenues— *Honoraria to examiners* ..	*12,670*	*14,700*	*21,657*	*21,300*
			Contingencies	*2,261*	*2,600*	*2,516*	*3,300*
			Total—f. C. Madras Public Service Commission—*Charged on revenues* ..	*14,931*	*17,300*	*24,173*	*24,600*

47. f.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			f. D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER.	RS.	RS.	RS.	RS.
f. D. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	9,600	9,600	9,600	9,600
	1	1	Secretary M.E.S. (250—800)				
			PAY OF ESTABLISHMENTS	20,781	21,500	20,953	22,300
	19	19	Assistant Secretary 1 (200—10—250); Manager and Accountant 1 (125—175); Clerks 2 (85—125), 4 (65—85), 9 (40—65); Typists 2 (40—65), Special pay—Shorthand allowance 1 (15)				
	7	7	Attender 1 (23—35); Peons 5 (15—20), 1 (12—17)				
	..	1	Temporary Clerk 1 (30—55) ..				
			Leave Allowances				
			TOTAL—f. D. 1.—VOTED ..	30,381	31,100	30,553	31,900
f. D. 2. TRAVELLING ALLOWANCES.			TOTAL—f. D. 2.—VOTED ..	16,461	16,000	17,939	17,000
f. D. 3. REMUNERATION TO EXAMINERS, SUPERINTENDENTS AND CLERKS.			VOTED—				
			GOVERNMENT SERVANTS	63,288	63,500	58,730	53,600
			NON-GOVERNMENT SERVANTS ..	1,19,727	1,16,000	1,18,543	1,18,700
			TOTAL—f. D. 3.—VOTED ..	1,83,015	1,79,500	1,77,273	1,72,300
f. D. 4. OTHER CHARGES.			VOTED—				
			COMPENSATION TO THE MADRAS UNIVERSITY	29,840	29,900	29,840	29,900
			COMPENSATION TO THE ANDHRA UNIVERSITY..	15,016	14,100	15,000	15,000
			EXAMINATIONS AND OFFICE CONTINGENCIES	70,432	68,400	74,758	70,400
			TOTAL—f. D. 4.—VOTED ..	1,15,288	1,12,400	1,19,598	1,15,300
			TOTAL—f. D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER—VOTED ..	3,45,145	3,39,000	3,45,363	3,36,500

47. f.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			f. E. OTHER EXAMINATIONS.				
f. E. OTHER EXAMINATIONS.			VOTED—				
			EXAMINATIONS FOR ENGINE DRIVERS AND WATER-WORKS FITTERS	202	300	89	300
			TOTAL—f. E. OTHER EXAMINATIONS—VOTED ..	202	300	89	300
GRAND TOTAL—47. f.—EXAMINATIONS ..				3,72,676	3,68,600	3,81,675	3,72,700
			Charged on revenues ..	*14,931*	*17,300*	*24,173*	*24,600*
			VOTED ..	3,57,745	3,51,300	3,57,502	3,48,100

47. g. MISCELLANEOUS DEPARTMENTS—BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
g. A. PROVINCIAL ECONOMIC COUNCIL.			VOTED	1,635	3,500	2,192	4,100
			Travelling Allowances				
			TOTAL—g. A.—VOTED ..	1,635	3,500	2,192	4,100
g. B. DISTRICT ECONOMIC COUNCILS.			VOTED	..	..	398	28,800
			Pay of establishment—				
	..	24	Overseers (50—90)				
			Other charges				
			TOTAL—g. B.—VOTED ..	..	..	398	28,800
GRAND TOTAL—47. g.—BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS—VOTED.				1,635	3,500	2,590	32,900

47. h.—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS—REGISTRATION OF BIRTHS AND DEATHS.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
h. A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES.			VOTED—				
			PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENT	2,207	2,100	2,072	2,200
			Pay of establishments—				
	4	4	Clerks 1 (65—85); 1 (40—65); Attender 1 (23—35); Peon 1 (15—20)				
			Leave Allowances				
			HONORARIA	138	200	245	6,200
			CONTINGENCIES	220	100	125	100
			TOTAL—h. A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES—VOTED ..	2,565	2,400	2,442	8,500

47. h.—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS (REGISTRATION OF BIRTHS AND DEATHS).

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
					Figures by detailed account heads.		
				RS.	RS.	RS.	RS.
h. B. COMPILATION OF VITAL STATISTICS			VOTED	8,134	8,300	8,759	8,300
	17	17	Clerks 16 (30); Attender 1 (23—35).				
			Other compensatory—City allowance 16 (6½)				
			Leave Allowances				
			TOTAL—h. B. COMPILATION OF VITAL STATISTICS—VOTED ..	8,134	8,300	8,759	8,300
GRAND TOTAL—47. h.—PROVINCIAL STATISTICS (REGISTRATION OF BIRTHS AND DEATHS)—VOTED				10,699	10,700	11,201	16,800

47. j.—MISCELLANEOUS DEPARTMENTS—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.

Sub-heads of appropriation. (1)	1936–1937. (2)	1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
A. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENT—				
	..	3	Clerks 1 (65—85); 1 (40—65); Peon 1 (12—18)	..	..	..	1,700
			Honorarium (75)	..	..	..	900
			Presidency allowance 1 (2½) ..	..	..	..	..
			Contingencies	..	..	..	300
			TOTAL—j. A.—VOTED ..	..	..	..	2,900
GRAND TOTAL—47. j.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—VOTED				† ..	† ..	† ..	2,900

† Charges to end of 1936–1937 were debited to the Central Government.

DEMAND XXIV—CIVIL WORKS—WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. Rs. 53,12,400

Total of sums Charged on Revenues .. Rs. 2,62,800

50. CIVIL WORKS--WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. a. ORIGINAL WORKS—BUILDINGS—								
I. ORDINARY AREAS.								
A. LAND REVENUE ..	..	880	..	1,300	..	1,019	..	2,000
B. EXCISE	..	2,549	..	10,000	..	2,085	..	15,000
C. FOREST	..	2,412	..	11,000	..	6,869	..	21,000
D. REGISTRATION ..	..	23,192	..	53,300	..	44,375	..	80,000
E. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..	..	72,095	..	48,600	..	58,832	*50,500*	..
2. OTHER WORKS ..	..	1,29,029	..	3,22,600	..	1,66,883	..	4,26,700
F. ADMINISTRATION OF JUSTICE	..	69,896	..	1,55,000	..	1,25,440	..	2,05,000
G. JAILS AND CONVICT SETTLEMENTS ..	..	84,582	..	2,03,900	..	1,96,575	..	2,13,000
H. POLICE	..	3,08,596	..	2,95,200	..	2,57,072	..	2,37,500
J. SCIENTIFIC DEPARTMENTS	..	8,059	..	58,300	..	17,299	..	75,200
K. EDUCATION ..	..	3,01,749	..	3,66,200	..	1,91,447	..	3,48,300
L. MEDICAL	..	1,17,822	..	3,67,400	..	2,48,033	..	5,42,900
M. PUBLIC HEALTH ..	..	15,080	..	8,800	..	9,048	..	5,000
N. AGRICULTURE ..	..	33,706	..	80,500	..	73,109	..	90,500
O. VETERINARY ..	..	..	..	22,100	..	18,371	..	48,400
P. CO-OPERATIVE CREDIT.	..	..	..	..	..	..	..	4,000
Q. INDUSTRIES ..	..	7,613	..	31,400	..	8,696	..	36,200
R. CIVIL WORKS ..	..	4,38,514	..	2,39,500	..	2,03,207	..	2,34,000
S. STATIONERY AND PRINTING	..	1,22,498	..	2,02,000	..	78,830	..	1,57,000
T. MISCELLANEOUS DEPARTMENTS ..	..	701	..	6,600	..	3,900	..	10,000
TOTAL—50. a.—I. ORDINARY AREAS.	..	17,38,973	..	24,83,700	..	17,11,090	*50,500*	27,51,700

50. CIVIL WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. a. ORIGINAL WORKS—BUILDINGS—*cont.*								
II. PARTIALLY EXCLUDED AREAS—								
B. EXCISE	..	73	..	..	..	..	..	200
D. REGISTRATION ..	..	..	..	..	..	256	..	..
E. GENERAL ADMINISTRATION	..	9,243	..	500	..	277	..	3,000
H. POLICE	..	(*a*) 5,023	..	4,200	..	1,769	..	2,000
K. EDUCATION ..	..	3,761	..	400	..	760	..	1,800
L. MEDICAL	..	(*b*) 620	..	1,000	..	(*c*) 779	..	1,000
R. CIVIL WORKS ..	..	16,654	..	2,200	..	323	..	3,800
TOTAL—50. a.—II. PARTIALLY EXCLUDED AREAS ..	..	35,374	..	8,300	..	4,164	..	11,800
TOTAL—50. a. ..	..	17,74,347	..	24,92,000	..	17,15,254	*50,500*	27,63,500
50. b. ORIGINAL WORKS—COMMUNICATIONS.								
I. ORDINARY AREAS ..	..	5,22,911	..	3,44,700	..	1,33,009	..	7,47,700
II. PARTIALLY EXCLUDED AREAS	..	1,90,546	..	1,62,600	..	1,32,290	..	1,31,400
TOTAL—50. b. ..	..	7,13,457	..	5,07,300	..	2,65,299	..	8,79,100
50. c. ORIGINAL WORKS—MISCELLANEOUS ..	..	† 179	..	..	..	..	..	9,700
50. LUMP-SUM DEDUCTION FOR PROBABLE SAVINGS—								
I. ORDINARY AREAS ..	..	..	..	–2,76,700	..	..	*–6,700*	–3,50,200
II. PARTIALLY EXCLUDED AREAS	..	..	..	— 8,600	..	..	..	— 7,200
TOTAL—LUMP DEDUCTION ..	..	..	..	–2,85,300	..	..	*–6,700*	–3,57,400

(*a*) Includes Rs. 2,069 relating to Jails and Convict Settlements.

50. CIVIL WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS	RS.	RS.	RS.	RS.	RS.	RS.
50. d. REPAIRS—								
I. ORDINARY AREAS—								
A. RESIDENCES OF THE GOVERNOR ..	*55,090*	† 1,64,354	*58,700*	† 1,64,300	*55,990*	1,69,575	† *2,19,000*	..
B. BUILDINGS ..	*1,77,493*	10,28,598	*1,84,400*	10,00,000	*1,76,166*	10,36,179	..	12,68,500
C. COMMUNICATIONS ..	*70*	4,89,380	*100*	5,50,000	*81*	5,10,109	..	4,98,500
D. MISCELLANEOUS ..	*1,525*	18,298	*1,600*	16,200	*1,525*	16,033	..	19,900
TOTAL—50. d. I. ..	*2,34,178*	17,00,630	*2,44,800*	17,30,500	*2,33,762*	17,31,896	*2,19,000*	17,86,900
II. PARTIALLY EXCLUDED AREAS	*995*	5,88,724	*200*	1,99,500	*143*	2,12,269	..	2,58,100
TOTAL—50. d. ..	*2,35,173*	22,89,354	*2,45,000*	19,30,000	*2,33,905*	19,44,165	*2,19,000*	20,45,000
50. h. SUSPENSE—								
A. LONDON STORES ..	..	..	..	..	..	..	..	..
B. OTHER SUSPENSE ACCOUNTS ..	..	−3,50,425	..	−1,50,000	..	−3,09,644	..	−47,500
TOTAL—50. h. ..	..	−3,50,425	..	−1,50,000	..	−3,09,644	..	−47,500
50. LUMP ADDITION FOR RE-GRANT OF LAPSES—								
I. ORDINARY AREAS ..	..	..	..	20,000	..	..	..	20,000
II. PARTIALLY EXCLUDED AREAS	..	..	..	1,000	..	..	..	..
TOTAL—LUMP ADDITION ..	..	..	..	21,000	..	..	..	20,000
TOTAL—DEMAND XXIV—CIVIL WORKS—WORKS	*2,35,173*	44,26,912	*2,45,000*	45,15,000	*2,33,905*	36,15,074	*2,62,800*	53,12,400
	46,62,085		47,60,000		38,48,979		55,75,200	

† Excludes expenditure on maintenance of Government House gardens booked under '50 Civil Works' to end of 1936–1937 This is shown under '25. General Administration—Staff and Household of the Governor' for purposes of comparison with the Budget for 1937–1938,

50—CIVIL WORKS.
(TOTAL FOR THE MAJOR HEAD.)

PARTICULARS.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
AMOUNT INCLUDED UNDER DEMAND XXIV—CIVIL WORKS—WORKS ..	*2,35,173*	44,26,912	*2,45,000*	45,15,000	*2,33,905*	36,15,074	*2,62,800*	53,12,400
Add—								
(1) AMOUNT INCLUDED UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC., ON *Pro-rata* BASIS—								
ESTABLISHMENT—								
(i) ORDINARY AREAS ..	*2,97,890*	13,53,998	*4,04,500*	14,33,900	*3,80,742*	14,48,072	*4,26,000*	16,24,600
(ii) PARTIALLY EXCLUDED AREAS ..	*60,191*	2,86,051	*25,100*	1,37,600	*19,277*	1,26,916	..	60,700
TOOLS AND PLANT—								
(i) ORDINARY AREAS ..	*6*	60,278	..	30,500	*9*	31,202	..	41,600
(ii) PARTIALLY EXCLUDED AREAS ..	..	32,526	..	7,700	..	994	..	1,400
(2) AMOUNT INCLUDED UNDER DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID—								
GRANTS-IN-AID ..	..	55,25,555	..	85,77,800	..	64,37,379	..	57,16,700
GRAND TOTAL—MAJOR HEAD—50 ..	*5,93,260*	1,16,85,320	*6,74,600*	1,47,02,500	*6,33,933*	1,16,59,637	*6,88,800*	1,27,57,400
	1,22,78,580		1,53,77,100		1,22,93,570		1,34,46,200	

DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 35,38,200

Total of sums Charged on revenues .. .. *Rs. 9,65,500*

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
e. A. CHIEF ENGINEERS—								
1. PAY OF OFFICERS.	*1,03,482*	12,945	*1,05,900*	14,300	*1,05,127*	13,898	*1,00,400*	17,400
2. PAY OF ESTABLISHMENTS	..	1,80,204	..	1,87,000	..	1,82,897	..	1,86,600
3. ALLOWANCES ..	*14,923*	9,557	*7,000*	9,400	*5,793*	9,684	*6,700*	10,000
4. CONTINGENCIES ..	..	18,537	..	18,300	..	20,806	..	21,200
e. B. GOVERNMENT ARCHITECTS—								
1. PAY AND ALLOWANCES OF OFFICERS	..	24,320	..	25,000	..	35,655	..	38,600
2. PAY AND ALLOWANCES OF ESTABLISHMENTS.	..	20,854	..	16,400	..	26,035	..	38,800
e. C. ELECTRICAL ENGINEER—								
1. PAY OF OFFICERS.	*16,424*	11,966	*16,500*	13,000	*16,478*	13,001	*16,500*	13,900
2. PAY OF ESTABLISHMENTS	..	25,474	..	29,300	..	25,338	..	24,700
3. OTHER CHARGES ..	*2,491*	7,349	*3,100*	8,200	*3,470*	14,786	*3,100*	14,100
e. D. SUPERINTENDING ENGINEERS—								
1. PAY OF OFFICERS.	*1,75,353*	42,963	*1,41,100*	35,600	*1,56,682*	36,995	*1,60,000*	40,300
2. PAY OF ESTABLISHMENTS	..	1,93,921	..	1,71,200	..	1,81,840	..	1,95,100
Carried over ..	*3,12,673*	5,48,090	*2,73,600*	5,27,700	*2,87,550*	5,60,935	*2,86,700*	6,00,700

50—CIVIL WORKS—Establishment and Tools and Plant—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*3,12,673*	5,48,090	*2,73,600*	5,27,700	*2,87,550*	5,60,935	*2,86,700*	6,00,700
e. D. SUPERINTENDING ENGINEERS—*cont.*								
3. ALLOWANCES ..	*18,706*	5,975	*17,200*	5,600	*15,824*	7,061	*19,000*	5,600
4. CONTINGENCIES ..	..	17,416	..	16,000	..	19,752	..	18,400
5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	*—384*	—84,753	*-10,200*	—68,300	..	—7,022	..	—16,500
e. E. EXECUTIVE ESTABLISHMENTS—								
I.—ORDINARY AREAS—								
1. PAY OF OFFICERS	*4,47,999*	5,64,650	*4,30,000*	5,88,100	*4,17,901*	5,81,855	*4,13,500*	6,17,300
2. PAY OF ESTABLISHMENTS—PERMANENT	..	11,94,660	..	11,70,000	..	11,76,517	..	11,78,900
3. PAY OF ESTABLISHMENTS—TEMPORARY	..	3,38,397	..	3,17,600	..	3,88,072	..	4,25,100
4. ALLOWANCES ..	*56,823*	2,90,458	*62,300*	2,79,800	*66,196*	3,03,014	*60,300*	3,02,500
5. CONTINGENCIES ..	..	1,33,128	..	1,23,800	..	1,29,959	..	1,35,200
6. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	..	..	—42,800	..	†-49,200	..	—38,900
II.—PARTIALLY EXCLUDED AREAS—								
1. PAY OF OFFICERS ..	*27,955*	42,295	*10,200*	23,000	*9,227*	21,654	..	5,600
2. PAY OF ESTABLISHMENTS	..	1,44,828	..	69,700	..	76,212	..	41,500
3. ALLOWANCES ..	*5,980*	36,502	*2,000*	20,100	*1,357*	19,379	..	11,500
4. CONTINGENCIES ..	..	11,871	..	7,100	..	7,432	..	2,100
5. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	14,316	..	6,900	..	† 6,800	..	..
Carried over ..	*8,69,752*	32,57,833	*7,85,100*	30,44,300	*7,98,055*	32,42,420	*7,79,500*	32,89,000

50—CIVIL WORKS—Establishment and Tools and Plant—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*8,69,752*	32,57,833	*7,85,100*	30,44,300	*7,98,055*	32,42,420	*7,79,500*	32,89,000
e. F. MEDICAL ESTABLISHMENTS	..	3,109 * 5,929	..	3,000	..	2,642	..	3,100
e. G. DISTRICT BOARD ENGINEERS ..	..	2,20,048	..	2,27,300	..	2,13,054	..	2,47,000
e. H. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	56	..	..
e. J. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS—								
I. ORDINARY AREAS ..	..	-1,73,122	— *4,900*	-1,16,000	*60*	— 1,34,942	..	— 1,09,300
II. PARTIALLY EXCLUDED AREAS ..	— *2,166*	— 10,680	*4,900*	10,800	..	— 4,561	..	..
TOTAL—50. e. ..	*8,67,586*	† 33,03,117	*7,85,100*	† 31,69,400	*7,98,115*	† 33,18,669	*7,79,500*	34,29,800
50. j. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA.								
I. ORDINARY AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*58,569*	..	*95,400*	..	*56,467*	..	*1,18,600*	..
B. STERLING OVERSEAS PAY	*88,805*	..	*89,400*	..	*76,867*	..	*67,400*	..
C. OTHER CHARGES—RECRUITMENT EXPENSES	..	5,606	..	..	*147*	253	..	..
TOTAL—j. I. ..	*1,47,374*	5,606	*1,84,800*	..	*1,33,481*	253	*1,86,000*	..
II. PARTIALLY EXCLUDED AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	..	*8,000*	..	*8,600*	..	..	..
B. STERLING OVERSEAS PAY	*4,000*	..	..	..	*93*	..	..	..
TOTAL—j. II. ..	*4,000*	..	*8,000*	..	*8,693*	..	..	..
TOTAL—50. j. ..	*1,51,374*	5,606	*1,92,800*	..	*1,42,174*	253	*1,86,000*	..
50. k. LOSS OR GAIN BY EXCHANGE—								
I. ORDINARY AREAS ..	— *783*	— 29	..	..	— *646*	—2	..	..
TOTAL—ESTABLISHMENT ..	*10,18,177*	33,08,694	*9,77,900*	31,69,400	*9,39,643*	33,18,920	*9,65,500*	34,29,800

* Relates to partially excluded areas.

† Excludes expenditure on special [illegible]

Works ' to end of [illegible]

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. f. TOOLS AND PLANT—								
f. A. NEW SUPPLIES— I. ORDINARY AREAS.	..	28,507	..	32,800	..	37,001	..	{ 47,200 + 6,800†
II. PARTIALLY EXCLUDED AREAS ..	..	7,285	..	1,500	..	252	..	500
TOTAL—50 f. A. ..	..	35,792		34,300	..	37,253	..	54,500
f. B. REPAIRS AND CARRIAGE—								
I. ORDINARY AREAS.	..	53,091	..	50,700	..	52,320	..	53,000
II. PARTIALLY EXCLUDED AREAS ..	..	24,703	..	6,000	..	742	..	900
TOTAL—50 f. B. ..	..	77,794		56,700	..	53,062	..	53,900
f. C. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND OTHERS—								
I. ORDINARY AREAS.	*6*	— 1,904	..	— 200	*9*	— 1,192	..	} ..
II. PARTIALLY EXCLUDED AREAS ..	..	— 310	..	200	..	..	..	
TOTAL—50 f. C. ..	*6*	— 2,214	..	..	*9*	— 1,192	..	..
TOTAL—TOOLS AND PLANT	*6*	1,11,372	..	91,000	*9*	89,123	..	1,08,400
TOTAL—DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT ..	*10,18,183*	34,20,066	*9,77,900*	32,60,400	*9,39,652*	34,08,043	*9,65,500*	35,38,200
	44,38,249		42,38,300		43,47,695		45,03,700	

† Represents cost of English Stores.

50—CIVIL WORKS—Establishment.

Distribution of establishment charges included under Demand XXV over the several Public Works heads of account.*

Particulars.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII. Irrigation, Navigation, Etc., Works—Working Expenses—								
Irrigation Works—								
Productive			*2,29,700*	6,75,300	*2,31,453*	7,48,003	*2,24,000*	7,24,400
Unproductive ..			*19,900*	58,500	*22,790*	73,652	*20,400*	65,600
Navigation, Etc., Works — Unproductive			*14,200*	41,800	*12,487*	40,353	*12,800*	41,300
18. Irrigation — Other Revenue Expenditure Financed from Ordinary Revenues			*1,34,700*	3,89,500	*1,65,397*	5,34,519	*1,40,700*	4,54,900
19. Construction of Irrigation, Navigation, Etc., Works..	*6,31,871*	16,12,160	*16,200*	46,700	*10,955*	35,405	*19,500*	63,200
68. Construction of Irrigation, Navigation, Etc., Works..			*43,200*	1,25,000	*36,569*	1,18,183	*36,600*	1,18,500
50. Civil Works. Ordinary areas ..	*2,97,890*	13,53,997	*4,04,500*	14,33,900	*3,80,742*	14,48,072	*4,26,000*	16,24,600
50. Civil Works. Partially excluded areas ..	*60,191*	2,86,051	*25,100*	1,37,600	*19,277*	1,26,916	..	60,700
81. Civil Works—Not charged to Revenue	*28,225*	56,486	*90,400*	2,61,100	*59,973*	1,93,817	*85,500*	2,76,600
TOTAL—50.—CIVIL WORKS—ESTABLISHMENT.	*10,18,177*	33,08,694	*9,77,900*	31,69,400	*9,39,643*	33,18,920	*9,65,500*	34,29,800
	43,26,871		41,47,300		42,58,563		43,95,300	

* The distribution is proportionate to the total works outlay under each head of account as compared with the grand total of works outlay under all the heads.

50—CIVIL WORKS—TOOLS AND PLANT.

DISTRIBUTION OF TOOLS AND PLANT CHARGES INCLUDED UNDER DEMAND XXV OVER THE SEVERAL PUBLIC WORKS HEADS OF ACCOUNT.*

Particulars. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. IRRIGATION, NAVIGATION, ETC., WORKS — WORKING EXPENSES —								
IRRIGATION WORKS—PRODUCTIVE ..			..	18,200	..	20,011	..	21,800
UNPRODUCTIVE ..			..	1,600	..	1,968	..	2,000
NAVIGATION, ETC., WORKS — UNPRODUCTIVE ..			..	1,100	..	1,529	..	1,800
18. IRRIGATION — OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES ..			..	15,100	..	20,255	..	19,800
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC., WORKS.	..	18,254	..	1,800	..	1,342	..	2,800
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC., WORKS.			..	4,900	..	4,478	..	5,200
50. CIVIL WORKS. ORDINARY AREAS ..	6	60,278	..	30,500	9	31,202	..	41,600
50. CIVIL WORKS. PARTIALLY EXCLUDED AREAS ..	..	32,526	..	7,700	..	994	..	1,400
81. CIVIL WORKS—NOT CHARGED TO REVENUE	..	314	..	10,100	..	7,344	..	12,000
TOTAL—50. CIVIL WORKS—TOOLS AND PLANT.	6	1,11,372	..	91,000	9	89,123	..	1,08,400
	1,11,378		91,000		89,132		1,08,400	

DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 57,16,700.

50. CIVIL WORKS—GRANTS-IN-AID.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. g. GRANTS-IN-AID—								
g. A. GRANTS TO LOCAL BODIES FOR TRUNK ROADS	..	19,99,001	..	19,37,400	..	19,48,222		19,66,000
g. B. GRANTS TO DISTRICT BOARDS FOR IMPORTANT MARKETING ROADS.	..	15,13,045	..	14,21,100	..	14,45,169	..	14,36,000
g. C. MISCELLANEOUS GRANTS TO LOCAL BODIES FOR ROAD MAINTENANCE ..	..	29,276	..	29,300	..	29,297	..	29,300
g. D. GRANTS TO LOCAL BODIES FOR ROADS AND BRIDGES (OTHER THAN VILLAGE COMMUNICATIONS)	..	12,91,918	..	15,13,200	..	15,59,183	..	6,18,100
g. E. GRANTS TO LOCAL BODIES FOR VILLAGE COMMUNICATIONS	..	2,18,981	..	4,25,000	..	3,75,799	..	..
g. F. GRANTS TO LOCAL BODIES FOR WATER-SUPPLY AND DRAINAGE SCHEMES EXECUTED BY THE PUBLIC WORKS DEPARTMENT ..	..	2,16,007	..	2,51,800	..	2,24,928	..	2,02,800
g. G. CENTRAL ROAD FUND ACCOUNT—COMMUNICATIONS.	..	2,57,327	..	30,00,000	..	8,54,781	..	14,64,500
TOTAL—DEMAND XXVI.—CIVIL WORKS—GRANTS-IN-AID (ALSO MINOR HEAD—50. g. GRANTS-IN-AID).	..	55,25,555	..	85,77,800	..	64,37,379	..	57,16,700
	55,25,555		85,77,800		64,37,379		57,16,700	

50. g.—CIVIL WORKS—GRANTS-IN-AID.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
		RS.	RS.	RS.	RS.
g. A. Grants to Local Bodies for Trunk Roads.	Voted—				
	District Boards	18,73,318	19,37,400	18,27,650	19,66,000
	Municipalities	1,25,683		1,20,572	
	Total—g. A.—Voted ..	19,99,001	19,37,400	19,48,222	19,66,000
g. B. Grants to District Boards for Important Marketing Roads.	Total—g. B.—Voted ..	15,13,045	14,21,100	14,45,169	14,36,000
g. C. Miscellaneous Grants to Local Bodies for Road Maintenance.	Voted—				
	District Boards	4,600	4,600	4,600	4,600
	Nilgiris (4,000); Madura (600).				
	Municipalities	24,676	24,700	24,697	24,700
	Coonoor (2,500); Ootacamund (16,100); Kodaikanal (1,400); Saidapet (500); Madras Corporation (4,200).				
	Total—g. C.—Voted ..	29,276	29,300	29,297	29,300
g. D. Grants to Local Bodies for Roads and Bridges (other than Village Communications).	Voted—				
	District Boards	12,21,962	17,83,300	14,82,791	6,64,400
	Municipalities	60,252		68,776	15,700
	Provision for flood repairs	9,704	25,000	7,616	1,00,000
	Deduct—Probable savings	...	— 2,95,100	..	— 1,62,000
	Total—g. D.—Voted ..	12,91,918	15,13,200	15,59,183	6,18,100
g. E. Grants to Local Bodies for Village Communications.	Voted	2,18,981	5,00,000	3,75,799	..
	Deduct—Probable savings	..	— 75,000	..	..
	Total—g. E.—Voted ..	2,18,981	4,25,000	3,75,799	..
g. F. Grants to Local Bodies for Water-supply and Drainage Schemes executed by the Public Works Department.	Voted	2,16,007	3,35,600	2,24,928	2,70,400
	Deduct—Probable savings	..	— 83,800	..	— 67,600
	Total—g. F.—Voted ..	2,16,007	2,51,800	2,24,928	2,02,800
g. G. Central Road Fund Account—Communications.	Voted—				
	Gross Provision	2,57,327	30,00,000	8,54,781	24,64,500
	Deduct—Probable savings				—10,00,000
	Total—g. G.—Voted ..	2,57,327	30,00,000	8,54,781	14,64,500
Grand Total—50. g.—Grants-in-aid—Voted ..		55,25,555	85,77,800	64,37,379	57,16,700

DEMAND XXVII—FAMINE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,00,000

Total of sums Charged on Revenues .. .. *Rs. 4,500*

54. FAMINE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS OF appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. FAMINE RELIEF.								
54-A. a. SALARIES AND ESTABLISHMENTS	*10,480*	1,42,689	..	10,000	..	2,828	..	10,000
54-A. b. RELIEF WORKS.	..	13,05,058	..	50,000	..	176	..	50,000
54-A. c. GRATUITOUS RELIEF	..	72,056	..	10,000	..	3	..	10,000
54-A. d. MISCELLANEOUS.	..	38,712	..	30,000	..	17,756	..	30,000
TOTAL—54. A. ..	*10,480*	15,58,515	..	1,00,000	..	20,763	..	1,00,000
54-B. TRANSFERS TO FAMINE RELIEF FUND.	..	..	..	..	*17,00,000*	..	*4,500*	..
TOTAL—DEMAND XXVII—FAMINE (ALSO MAJOR HEAD 54)	* *13,253*	15,58,515	..	1,00,000	*17,00,000*	20,763	*4,500*	1,00,000
	15,71,768		1,00,000		17,20,763		1,04,500	

* Includes Rs. 2,789 being expenditure in England other than on stores and *minus* Rs. 16 for gain by exchange thereon.

54. FAMINE—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. FAMINE RELIEF.								
54-A. a. SALARIES AND ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	*6,923*	18,591	..	1,500	..	..	..	1,500
2. PAY OF ESTABLISHMENTS	..	79,393	..	7,000	..	2,670	..	7,000
3. ALLOWANCES AND HONORARIA ..	*3,557*	44,705	..	1,500	..	158	..	1,500
TOTAL—54-A. a. ..	*10,480*	1,42,689	..	10,000	..	2,828	..	10,000
54-A. b. RELIEF WORKS—								
1. COMMUNICATIONS ..	..	11,54,939	..	40,000	..	..	..	40,000
2. IRRIGATION WORKS ..	..	1,37,926	..	8,000	..	..	..	8,000
3. OTHER WORKS ..	..	12,193	..	2,000	..	176	..	2,000
TOTAL—54-A. b. ..	..	13,05,058	..	50,000	..	176	..	50,000
54-A. c. GRATUITOUS RELIEF	..	72,056	..	10,000	..	3	..	10,000
54-A. d. MISCELLANEOUS—								
1. MEASURES FOR THE PROTECTION OF CATTLE ..	..	37,768	..	10,000	..	12,050	..	10,000
2. OTHER EXPENDITURE.	..	944	..	20,000	..	5,706	..	20,000
TOTAL—54-A. d. ..	..	38,712	..	30,000	..	17,756	..	30,000
GRAND TOTAL—54-A. FAMINE RELIEF.	*10,480*	15,58,515	..	1,00,000	..	20,763	..	1,00,000
	15,68,995		1,00,000		20,763		1,00,000	

DEMAND XXVIII—PENSIONS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 69,68,400

Total of sums Charged on Revenues .. .. *Rs. 22,97,900*

Summary by Major Heads.

Head of Account.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS ..	*20,32,100*	64,48,083	*21,24,600*	65,03,500	*20,92,081*	66,40,798	*22,97,900*	69,68,400
55. A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES ..	*65,297*	7,07,799	*87,200*	6,55,000	*7,100*	7,37,217	(*a*)	(*a*)
TOTAL—DEMAND XXVIII—PENSIONS.	*20,97,397*	71,55,882	*22,11,800*	71,58,500	*20,99,181*	73,78,015	*22,97,900*	69,68,400
	92,53,279		93,70,300		94,77,196		92,66,300	

(*a*) Provided for in the Capital section of the accounts under the major head "83. Payments of Commuted value of Pensions."

55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55. a. SUPERANNUATION AND RETIRED ALLOWANCES—								
PAYMENTS TO MADRAS GOVERNMENT PENSIONERS.	*2,36,981*	62,84,623	*2,30,000*	63,15,000	*2,43,905*	64,60,383	*2,88,900*	67,86,100
TOTAL—55. a. ..	*2,36,981*	62,84,623	*2,30,000*	63,15,000	*2,43,905*	64,60,383	*2,88,900*	67,86,100
55. b. COMPASSIONATE ALLOWANCES ..	..	35,814	..	34,000	..	32,097	..	34,000
55. c. GRATUITIES—								
A. GRATUITIES ..	..	73,130	*2,500*	34,000	..	42,221	*5,000*	34,000
B. COMPASSIONATE GRATUITIES ..	..	44,139	..	40,000	..	40,766	..	50,000
TOTAL—55. c. ..	..	1,17,269	*2,500*	74,000	..	82,987	*5,000*	84,000
55. d. DONATIONS TO PROVIDENT FUNDS—								
A. NON-PENSIONABLE STAFF PAID FROM LOCAL FUND ADMINISTERED BY GOVERNMENT ..	..	12,017	..	14,000	..	† 5,200	..	..
B. NON-PENSIONABLE STAFF PAID FROM PROVINCIAL FUNDS	..	36,548	..	32,400	..	† 38,700	..	40,000
TOTAL—55. d. ..	..	48,565	..	46,400	..	† 43,900	..	40,000
55. e. COVENANTED CIVIL SERVICE PENSIONS—(ANNUITIES)	*82,295*	..	*68,000*	..	*45,656*	..	*56,000*	..

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts

55—SUPERANNUATION ALLOWANCES AND PENSIONS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55. f. CHARGES IN ENGLAND.								
I. SECRETARY OF STATE FOR INDIA—PENSIONS OF MILITARY OFFICERS IN RESPECT OF CIVIL EMPLOYMENT ..	(*a*)	(*a*)	*1,84,000*	7,200	*2,02,320*	7,187	*2,12,000*	..
II. HIGH COMMISSIONER FOR INDIA—								
A. SUPERANNUATION AND RETIRED ALLOWANCES (GENERAL PENSIONS AND I.C.S. ANNUITIES).			*16,66,800*	1,16,000	*16,46,054*	1,39,627	*17,40,000*	1,53,000
B. INDIAN CIVIL SERVICE FAMILY PENSION ..			..	..	..	..	*26,000*	..
C. COMPASSIONATE ALLOWANCES ..	(*b*) *17,74,443*	(*b*) 1,17,313	..	1,400	..	..	..	1,400
D. GRATUITIES (PASSAGE)			*1,400*	..	..	..	*3,000*	..
E. OTHER CHARGES (NATIONAL INSURANCE)			*200*	..	..	..	..	..
TOTAL 55. f. ..	*17,74,443*	1,17,313	*18,52,400*	1,24,600	*18,48,374*	1,46,814	*19,81,000*	1,54,400
55. g. LOSS OR GAIN BY EXCHANGE ..	−*9,198*	− 606	..	..	−*10,043*	− 799	..	..
55. h. *Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
(*a*) XVII. IRRIGATION—WORKING EXPENSES ..	−*31,209*	− 90,787	−*17,700*	− 52,000	−*23,205*	− 74,995	−*22,400*	−72,300
(*b*) 19. IRRIGATION ..	−*1,822*	− 3,758	−*1,100*	− 3,100	− *953*	− 3,080	−*1,700*	− 5,500
(*c*) 68. IRRIGATION—CAPITAL OUTLAY ..	−*12,692*	− 27,184	−*5,600*	− 16,400	−*6,753*	− 20,109	−*3,800*	− 13,800
(*d*) XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES ..	−*3,048*	− 16,077	−*1,500*	− 13,800	−*2,400*	− 6,400	−*2,400*	−18,200
(*e*) 79. CAPITAL OUTLAY ON HYDRO-ELECTRIC SCHEMES.	−*3,650*	−17,089	−*2,400*	− 5,200	−*2,500*	− 20,000	−*2,700*	−20,300
TOTAL—55. h. ..	−*52,421*	−1,54,895	−*28,300*	− 90,500	−*35,811*	−1,24,584	−*33,000*	−1,30,100
TOTAL—MAJOR HEAD 55 (INCLUDED IN DEMAND XXVIII—PENSIONS).	*20,32,100*	64,48,083	*21,24,600*	65,03,500	*20,92,081*	66,40,798	*22,97,900*	69,68,400
	84,80,183		86,28,100		87,32,879		92,66,300	

55A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55A. a. PAYMENTS OF COMMUTED VALUE OF PENSIONS—								
I. PAYMENTS IN INDIA—								
(i) PAYMENTS TO PENSIONERS ..	*66,530*	8,27,841	*86,200*	7,95,000	*21,327*	10,48,148	..	..
(ii) PAYMENTS TO OTHER GOVERNMENTS ..	..	70,968	*1,000*	1,30,000	*6,282*	2,05,569	..	..
TOTAL—55A. a. I. ..	*66,530*	8,98,809	*87,200*	9,25,000	*27,609*	12,53,717	..	..
II. PAYMENTS IN ENGLAND—								
(i) PAR VALUE ..								
(ii) LOSS OR GAIN BY EXCHANGE ..	*	*	*	*	*	*		
TOTAL—55A. a. II. ..	..	..	..	..	..	..		
TOTAL—55A. a. ..	*66,530*	8,98,809	*87,200*	9,25,000	*27,609*	12,53,717		
55A. b. DEDUCTIONS—								
AMOUNT RECOVERED FROM OTHER GOVERNMENTS ..	*—1,233*	-1,91,010	..	-2,70,000	*-20,509*	-5,16,500		
TOTAL—MAJOR HEAD 55A. (INCLUDED IN DEMAND XXVIII—PENSIONS).	*65,297*	7,07,799	*87,200*	6,55,000	*7,100*	7,37,217	†	†
	7,73,096		7,42,200		7,44,317		†	

* Included under 55A. a. I.—Payments in India.

DEMAND XXIX—STATIONERY AND PRINTING

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 17,31,000

Total of sums Charged on Revenues .. .. Rs. 8,800

56—STATIONERY AND PRINTING

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. STATIONERY.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. a. STATIONERY OFFICE—								
A. PAY OF OFFICERS.	*1,317*	3,355	*5,800*	700	*7,200* *−1,400**	667	*5,800*	700
B. PAY OF ESTABLISHMENTS ..	..	24,129	..	23,800	..	22,958	..	23,500
C. PACKING AND CARRIAGE OF STATIONERY ..	..	19,570	..	22,000	..	16,038	..	20,000
D. OTHER CHARGES ..	*5,432*	19,468	*4,600*	17,900	*4,592*	21,741	..	24,800
TOTAL—56. a. ..	*6,749*	66,522	*10,400*	64,400	*10,392*	61,404	*5,800*	69,000
56. b. PURCHASE OF STATIONERY STORES—								
A. STATIONERY PURCHASED IN INDIA.	..	5,09,811	..	3,66,500	..	4,62,256	..	4,50,000
B. CUSTOMS DUTY ON IMPORTED STORES.	..	8,571	..	8,600	..	11,906	..	10,000
TOTAL—56. b. ..	..	5,18,382	..	3,75,100	..	4,74,162	..	4,60,000
56. c. STATIONERY SUPPLIED FROM CENTRAL STORES—								
COST OF CHEQUE BOOKS AND REMITTANCE TRANSFER RECEIPTS	..	156	..	..	..	..	..	1,600
TOTAL—I. STATIONERY ..	*6,749*	5,85,060	*10,400*	4,39,500	*10,392*	5,35,566	*5,800*	5,30,600

* Represents the Revised Estimate for [illegible]

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. PRINTING.								
56. d. GOVERNMENT PRESSES (MADRAS AND OOTACAMUND)—								
d. A. GENERAL OVERHEAD CHARGES—								
1. PAY OF OFFICERS.	..	24,193	..	31,300	..	28,366	..	28,500
2. PAY OF ESTABLISHMENTS ..	..	67,031	..	67,000	..	66,142	..	66,800
3. ELECTRIC CURRENT ..	..	40,646	..	43,500	..	42,533	..	40,000
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	27,657	..	24,000	..	29,325	..	29,600
5. OTHER CHARGES..	*6,271*	32,674	*6,600*	34,800	*6,245*	35,636	..	39,200
d. B. PRODUCTIVE BRANCHES—								
1. PAY OF OFFICERS.	..	7,800	..	6,400	..	9,126	..	3,900
2. PAY OF ESTABLISHMENTS ..	..	4,79,948	..	5,27,900	..	5,28,167	..	5,01,600
3. OTHER CHARGES..	..	13,405	*100*	14,700	..	24,759	..	12,600
d. C. MECHANICAL BRANCH.	..	11,608	..	12,100	..	13,216	..	14,100
d. D. TYPE FOUNDRY—								
1. PAY OF ESTABLISHMENTS ..	..	18,759	..	17,900	..	18,289	..	18,300
2. OTHER CHARGES.	..	1,353	..	800	..	2,606	..	2,600
d. E. PUBLICATION BRANCH ..	..	5,624	..	5,600	..	5,749	..	6,200
Carried over ..	*6,271*	7,30,698	*6,700*	7,86,000	*6,245*	8,03,914	..	7,63,400

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. PRINTING—*cont.*								
56. d. GOVERNMENT PRESSES (MADRAS AND OOTACAMUND)—*cont.*								
Brought forward ..	*6,271*	7,30,698	*6,700*	7,86,000	*6,245*	8,03,914	..	7,63,400
d. F. OTHER EXPENDITURE—								
1. PAY OF ESTABLISHMENTS ..	..	25,354	..	27,500	..	24,869	..	26,800
2. PROVISION FOR DEPRECIATION ..	..	1,64,911	..	1,80,000	..	†1,68,000	..	1,65,000
3. RENEWALS AND REPLACEMENTS FROM DEPRECIATION FUND ..	..	31,776	..	67,000	..	28,348 +31,652‡	..	60,000
4. STORES PURCHASED IN INDIA ..	..	42,069	..	40,000	..	50,785	..	42,000
5. CARRIAGE OF GAZETTES AND FORMS AND COST OF BLOCKS AND MAPS	..	43,662	..	47,000	..	52,127	..	44,000
6. OTHER CHARGES ..	..	1,09,452	..	12,800	..	7,792	..	13,400
7. DEDUCT CHARGES.	..	—34,495	..	— 67,000	..	- 60,000†	..	— 60,000
TOTAL—56. d. ..	*6,271*	11,13,427	*6,700*	10,93,300	*6,245*	11,07,487	..	10,54,600
56. e. PRINTING AT PRIVATE PRESSES ..	..	81,724	..	1,70,400	..	2,13,736	..	77,100
TOTAL—II. PRINTING ..	*6,271*	11,95,151	*6,700*	12,63,700	*6,245*	13,21,223	..	11,31,700

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

‡ Represents th[illegible]

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS OF appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. f. *Deduct*—VALUE OF STATIONERY SUPPLIED TO AND THE COST OF PRINTING WORK DONE FOR COMMERCIAL AND OTHER PAYING DEPARTMENTS—								
1. STATIONERY ..	..	— 961	..	— 1,000	..	— 160	..	— 500
2. PRINTING	..	— 399	..	— 11,900	..	— 17,384	..	— 15,000
TOTAL—56. f. ..	..	— 1,360	..	— 12,900	..	— 17,544	..	— 15,500
56. g. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY—								
STATIONERY ..	*6,312*	..	..	..	..	..	..	..
PRINTING ..	..	5,954	..	6,200	..	573	..	10,000
B. STERLING OVERSEAS PAY—								
STATIONERY ..	*1,144*	..	*3,000*	..	*3,000*	..	*3,000*	..
C. OTHER CHARGES (GOVERNMENT SCHOLARS, ALLOWANCES, ETC.) ..	..	6,210	..	..	..	..	..	..
D. STORES FOR INDIA—								
STATIONERY	..	41,263	..	44,000	..	53,573	..	48,800
PRINTING	..	20,503	..	36,400	..	28,013	..	25,400
TOTAL—56. g. ..	*7,456*	73,930	*3,000*	86,600	*3,000*	82,159	*3,000*	84,200
56. h. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	— *37*	— 65	..	..	— *13*	..	..	..
B. STORES	..	— 321	..	..	..	— 413	..	..
TOTAL—56. h. ..	— *37*	— 386	..	..	— *13*	— 413	..	..
TOTAL—DEMAND XXIX—STATIONERY AND PRINTING (ALSO—MAJOR HEAD 56).	*20,439*	18,52,395	*20,100*	17,76,900	*19,624*	19,20,991	*8,800*	17,31,000
	18,72,834		17,97,000		19,40,615		17,39,800	

56. a.—STATIONERY AND PRINTING—STATIONERY OFFICE.

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
a. A. Pay of Officers.			Charged on revenues	*1,317*	*7,200*	*7,200*	*7,200*
	1	*1*	*Assistant Superintendent of Stationery (500—1,000).*				
			Deduct—*Portion debitable to '9. e. Stamps—Superintendence.'*				
			Deduct—*Charges recoverable from Central Government on account of Assistant Superintendent doing political duties*	..	*— 1,400*	*— 1,400*†	*—1,400*
			Voted	3,355	700	667	700
	1	1	Temporary Deputy Collector (one for stock-taking for 1½ months).				
			Total—a. A.—*Charged on revenues.*	*1,317*	*5,800*	*7,200* *— 1,400*†	*5,800*
			Total—a. A.—Voted ..	3,355	700	667	700
a. B. Pay of Establishments.			Voted	24,129	23,800	22,958	23,500
	35	35	Manager 1 (100—150); Storekeeper 1 (70—100); Head Accountants 2 (85—125); Clerks 6 (65—85), 3 (55—5/2—70); 17 (40—65); 2 (30—55); Typists 3 (40—65); Special pay—Typewriting 1 (10).				
	16	16	Counters, Attenders Muchis and Peons 4 (23—35); 11 (15—20); 1 (12—17).				
			Leave Allowances.				
			Deduct—Portion debitable to '9. e. Stamps—Superintendence'.				
			Total—a. B.—Voted ..	24,129	23,800	22,958	23,500
a. C. Packing and Carriage of Stationery.			Total—a. C.—Voted ..	19,570	22,000	16,038	20,000
a. D. Other Charges.			Charged on revenues—				
			Cost of passages	*840*	..	..	..
			Voted—				
			Pay of Menials	4,350	4,400	4,406	4,400
			Service Postage and Telegrams.	1,202	1,100	1,301	1,200
			Repairs to Machines and Instruments	7,688	5,800	9,548	8,000
			Extra Coolie Charges ..	2,986	3,000	3,011	3,000
			Rates and Taxes	*4,592*	*4,600*	*4,592*	4,600
			Other Petty Charges .. .. Travelling Allowances; Presidency allowance, Petty Contingencies, etc.	3,242	3,600	3,475	3,600
			Total—a. D.—Voted ..	*5,432* 19,468	*4,600* 17,900	*4,592* 21,741	.. 24,800
Grand Total—56. a.—Stationery Office ..				73,271	74,800	71,796	74,800
			Charged on revenues ..	*6,749*	*10,400*	*10,392*	*5,800*
			Voted ..	66,522	64,400	61,404	69,000

† Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final accounts.

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget, Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. A. GENERAL OVERHEAD CHARGES.	RS.	RS.	RS.	RS.
d. A. 1. PAY OF OFFICERS.			VOTED	24,193	31,300	28,366	28,500
	5	5	Superintendent 1 (800—50—1,200); Deputy Superintendent 1 (550—40—750), Junior Assistant Superintendents 3 (200—30/2—440).				
			Leave allowances.				
			TOTAL—d. A. 1.—VOTED ..	24,193	31,300	28,366	28,500
d. A. 2. PAY OF ESTABLISHMENTS.			VOTED	67,031	67,000	66,142	66,800
	28	28	Other Establishments—				
			Office Manager 1 (200—10—250); Head Clerk 1 (125—175); Accountants 1 (85—125), 1 (65—85); Cashkeeper 1 (85—125); Storekeepers 2 (65—85), 1 (40—65); Clerks 1 (85—125), 5 (65—85), 12 (40—65); Typists 2 (40—65); Special pay 1 (10).				
	42	42	Head Computers 1 (60—2—80); 1 (55—70); Computers 21 (40—2—60); Time-keepers 1 (40—2—50); 1 (30—2—50) Personal grade; 1 (30—2—40); 1 (28—3/2—37); Warehousemen 4 (30—2—50), 8 (15—1—30), 3 (15—28).				
	1	1	Reader (30—2—60); Special pay 1 (10) for nine months.				
	2	2	Indian Warders (24—28) ..				
	1	1	Foreman (100—5—150).				
	28	28	Attenders 3 (23—35); Shroff 1 (23—35); Peons 15 (15—20), 9 (12—17); Personal pay 2 (½).				
			Leave allowances				
			Temporary—				
	9	9	Clerk 1 (55); Computers 1 (55), 2 (45), 3 (40); Warehousemen 1 (28), 1 (15).				
			Day-extra Establishments.				
			TOTAL—d. A. 2.—VOTED ..	67,031	67,000	66,142	66,800
d. A. 3. ELECTRIC CURRENT.			TOTAL—d. A. 3.—VOTED ..	40,646	43,500	42,533	40,000
d. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			HIRE OF CONVICTS	27,657	24,000	29,325	29,600
			TOTAL—d. A. 4.—VOTED ..	27,657	24,000	29,325	29,600

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation.	Strength.		Details.	Figures by detailed account heads.			
	1936–1937.	1937–1938.		Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			d. A. GENERAL OVERHEAD CHARGES—*cont.*				
d. A. 5. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND HONORARIA ..	2,232	2,400	2,875	2,400
			PAY OF MENIALS	3,819	3,800	4,225	4,200
			SERVICE POSTAGE AND TELEGRAMS.	20,037	21,800	23,651	20,500
			RATES AND TAXES	*6,271*	*6,600*	*6,245*	6,300
			OTHER PETTY CONTINGENCIES ..	6,586	6,800	4,885	5,800
			TOTAL—d. A. 5.—VOTED ..	*6,271* 32,674	*6,600* 34,800	*6,245* 35,636	.. 39,200
			TOTAL—d. A.—GENERAL OVERHEAD CHARGES—VOTED..	*6,271* 1,92,201	*6,600* 2,00,600	*6,245* 2,02,002	.. 2,04,100
			d. B. PRODUCTIVE BRANCHES.				
d. B. 1. PAY OF OFFICERS.			VOTED—				
	2	2	Linotype Instructor in charge (500—30—650), Monotype Instructor 1 (200—30/2—440) ..	7,800	6,400	9,126	3,900
			TOTAL—d. B. 1.—VOTED ..	7,800	6,400	9,126	3,900
d. B. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES—PERMANENT ..	2,16,534	2,20,000	2,20,594	2,24,000
	159	159	Pressmen 17 (20—1—30), 1 (19—28), Layers-on 53 (15—1—20), 9 (15—2/2—17—1/2—19); Machine minders 5 (30—2—40), 47 (20—1—30), 7 (19—28); Volunteers 20 (15), Personal pay 3 (1).				
	172	172	Binders 3 (35—45), 1 (30—2—40), 3 (28—37), 50 (20—2—30), 6 (19—28), 81 (15—1—20), 28 (15—19), Personal pay 3 (2), 7 (1).				
	9	9	Monotype caster attendants 2 (25—1½—40), 2 (23—37), 1 (20—1½—35), 4 (19—33); Personal pay 1 (2).				
	4	4	Compositors 4 (20—1—30).				
			Piecework establishments.				
			Leave allowances.				
			OPERATIVES—TEMPORARY ..	1,34,465	1,75,700	1,75,980	1,43,700
	11	11	Compositors 8 (28), 1 (26); Pressman 1 (23); Layer-on 1 (15).				
	2	2	Mono caster attendants 2 (19—33); Personal pay 1 (2).				
			Piecework establishments.				
			Day-extra establishments.				
			Carried over ..	3,50,999	3,95,700	3,96,574	3,67,700

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. B. PRODUCTIVE BRANCHES —*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	3,50,999	3,95,700	3,96,574	3,67,700
d. B. 2. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
	48	48	BRANCH SUPERVISION .. .. Overseer 1 (150—5—200); Foremen 8 (60—4—100), 2 (55—85), 1 (50—62), 8 (30—2—60), 2 (28—55); Assistant Foremen 15 (30—2—40), 4 (28—3/2—37); Compositors 2 (28—45); Section Despatchers 1 (15—1—30), 4 (15—2/2—25—1/2—28); Personal pay 1 (2½), 1 (1).	37,225	38,500	36,832	37,000
	4	4	Machine minders 2 (30—2—40), 1 (28—37); Pressman 1 (19—28); Personal pay 1 (1).				
	7	7	Binders 1 (40—2—50), 1 (35—45), 3 (20—2—30), 1 (19—28), 1 (15—1—20); Personal pay 1 (1).				
	12	12	Temporary Foremen 1 (60), 2 (40), 1 (35), 1 (60—4—100) for 3 months; Assistant foremen 4 (28), 3 (19).				
			Leave allowances				
	51	51	AUXILIARY .. .. .. Foreman 1 (30—2—60); Assistant Mechanic 1 (28—4/2—40—3/2—55); Machine minders 3 (20—1—30); Pressmen 10 (20—1—30); 1 (19—28); Layers-on 15 (15—1—20), 5 (15—2/2—17—½—19); Form carriers 5 (15—1—20), 2 (15—2/2—17—½—19); Roller casters 2 (15—1—20), 1 (15—2/2—17—1/2—19); Mechanic 1 (15—1—30); Despatcher 1 (15—2/2—25—1/2—28); Personal pay 1 (1).	15,610	16,000	15,667	15,800
			Warehousemen 1 (30—2—50), 1 (15—1—30), 1 (15—28).				
	1	1	Clerk (40—65)				
	6	6	Temporary—Assistant Mechanic 1(28); Pressmen 1 (20), 1 (19); Layers-on 2 (15); Labourer 1 (15).				
			Day-extra establishments ..				
			Leave allowances				
	154	154	READERS AND COPYHOLDERS—PERMANENT .. .. .. Head Reader 1 (150—5—200); Readers 2 (100—5—150), 19 (60—4—100), 34 (30—2—60), 6 (28—4/2—40—3/2—55); Copyholders 22 (20—2—30), 55 (15—1—20), 15 (15—2/2—17—1/2—19); Special pay 1 (20), 1 (10), 1 (20) for 3 months.	64,476	65,700	66,033	69,800
			Leave allowances.				
	34	34	READERS AND COPYHOLDERS—TEMPORARY .. .. .. Readers 2 (45), 2 (40), 4 (35), 7 (30); Copyholders 4 (23), 2 (20), 1 (19), 1(18), 2 (17), 5 (15); Form Proof-readers 4 (25).	11,638	12,000	13,061	11,300
			Day-extra establishments.				
			TOTAL—d. B. 2.—VOTED ..	4,79,948	5,27,900	5,28,167	5,01,600

56. d.—STATIONERY AND PRINTING—Government Presses—cont.

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
				RS.	RS.	RS.	RS.
			d. B. Productive Branches —*cont.*				
d. B. 3. Other Charges.			Voted—				
			Cost of Passages	..	..	..	1,100
			Other Compensatory Allowances	1,585	1,500	1,422	1,500
			Local Allowances 1 (13½) for three months, 6 (4–8–0), 1 (2–11–0); Hill Journey Allowances.				
			Honoraria and Miscellaneous Charges	{ .. 11,820	* *100* 13,200	.. 23,337 }	10,000
			Good Conduct allowances (300); Overtime fees.				
				..	*100*	..	..
			Total—d. B. 3.—Voted ..	13,405	14,700	24,759	12,600
				..	*100*	..	..
			Total—d. B. Productive Branches—Voted ..	5,01,153	5,49,000	5,62,052	5,18,100
			d. C. Mechanical Branch.				
d. C. Mechanical Branch.			Voted—				
			Operatives	6,816	6,900	7,726	8,800
	12	13	Mechanics 4 (30—2—60), 6 (15—1—30), 2 (15—28).				
			Temporary—Mechanic 1 (100—5/2—105—10/2—125).				
	5	12	Assistant Electricians 2 (30—2—60), 3 (15—1—30).				
			Temporary—Electricians 2 (28—55), Assistant Electrician 1 (15—28), Cleaners 4 (15—19).				
			Leave allowances.				
			Branch Supervision	2,075	2,200	2,195	2,300
	1	1	Power House Superintendent (130—10—250).				
			Leave allowances.				
			Other Charges	2,717	3,000	3,295	3,000
			Madras House Allowance 1 (25); Honoraria and Contingencies.				
			Total—d. C.—Mechanical Branch—Voted ..	11,608	12,100	13,216	14,100

* Coompnsation under the Workmen's Compensation Act.

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935–1936. (5)	Budget Estimate, 1936–1937. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)
			d. D. TYPE FOUNDRY.	RS.	RS.	RS.	RS.
d. D. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES	12,860	11,700	12,151	12,100
	33	33	Stereo and Electro-typers 2 (30—2—50), 1 (28—45), 3 (15—1—30), 1 (15—2/2—25—½—28); Punch-cutters 1 (30—2—50), 1 (28—4/2—36—3/2—45), 1 (15—28); Engravers 1 (30—2—50), 1 (15—1—30); Dressers 1 (15—1—30), 1 (15—28); Type-casters 9 (15—1—30), 1 (15—28); Finishers 8 (15—1—30), 1 (15—28).				
			Leave allowance				
			BRANCH SUPERVISION	1,163	1,200	1,180	1,200
	1	1	Foreman (60—4—100).				
			Leave allowances.				
			AUXILIARY	4,736	5,000	4,958	5,000
	5	5	Foreman 1 (100—5—150); Dresser 1 (15—1—30); Computer 1 (40—2—60); Mechanic 1 (28—4/2—40—3/2—55), 1 (15—2/2—25—1/2—28).				
			Temporary—Day-extra Establishments.				
			Leave allowance				
			TOTAL—d. D. 1.—VOTED ..	18,759	17,900	18,289	18,300
d. D. 2. OTHER CHARGES.			VOTED—				
			Overtime fees; Contingencies ..	1,353	800	2,606	2,600
			TOTAL—d. D. 2.—VOTED ..	1,353	800	2,606	2,600
			TOTAL—d. D.—TYPE FOUNDRY—VOTED ..	20,112	18,700	20,895	20,900
			d. E. PUBLICATION BRANCH.				
d. E. PUBLICATION BRANCH.			VOTED	5,624	5,600	5,749	6,200
			Other Establishments—				
	6	7	Store-keeper 1 (65—85); Cash-keeper 1 (40—65): Clerks 4 (40—65); Temporary—Clerk 1 (30—55).				
	1	1	Warehouseman (30—2—50) ..				
	5	6	Temporary—Attender 1 (19—30); Peons 5 (15—20) ..				
			Leave allowances				
			Presidency allowance—Temporary 1 (6½), 1 (2½) ..				
			TOTAL—d. E.—PUBLICATION BRANCH—VOTED ..	5,624	5,600	5,749	6,200

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936-1937. (2)	Strength. 1937-1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1935-1936. (5)	Budget Estimate, 1936-1937. (6)	Preliminary Accounts, 1936-1937. (7)	Budget Estimate, 1937-1938. (8)
				RS.	RS.	RS.	RS.
			d. F. OTHER EXPENDITURE.				
d. F. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES	1,117	1,200	1,140	1,200
	2	2	Rubber Stamp makers (30—2—50).				
			Leave allowances.				
			AUXILIARY	878	900	825	900
	2	2	Clerk 1 (40—65); Type-caster 1 (15—28).				
			Leave allowances.				
			OTHER ESTABLISHMENTS ..	23,359	25,400	22,904	24,700
	10	10	Clerks 1 (65—4—85), 9 (40—65).				
	20	20	Head Despatcher 1 (80—5—120); Despatchers 6 (30—2—50), 9 (15—1—30), 2 (15—2/2—25—½—28), Temporary—Despatchers 2 (28).				
	4	4	Warehousemen 1 (30—2—50), 2 (15—1—30); Mechanic 1 (30—2—60).				
	32	32	Attenders 2 (23—1—35); Peons 14 (15—20), 16 (12—17).				
			Leave allowances.				
			Day-extra establishments ..				
	3	3	Temporary cycle peons (12) for 4 months.				
			Other Compensatory allowances.				
			TOTAL—d. F. 1.—VOTED ..	25,354	27,500	24,869	26,800
d. F. 2. PROVISION FOR DEPRECIATION.			TOTAL—d. F. 2.—VOTED ..	1,64,911	1,80,000	1,68,000 †	1,65,000
d. F. 3. RENEWALS AND REPLACEMENTS FROM DEPRECIATION FUND.			TOTAL—d. F. 3.—VOTED ..	31,776	67,000	28,348 +31,652 ‡	60,000
d. F. 4. STORES PURCHASED IN INDIA.			TOTAL—d. F. 4.—VOTED ..	42,069	40,000	50,785	42,000

† Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final accounts.
‡ Represents adjustment anticipated in March 1937 Final accounts.

56. d.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation.	Strength 1936–1937.	Strength 1937–1938.	Details.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			d. F. OTHER EXPENDITURE—*cont.*				
d. F. 5. CARRIAGE OF GAZETTES AND FORMS AND COST OF BLOCKS AND MAPS.			TOTAL—d. F. 5.—VOTED ..	43,662	47,000	52,127	44,000
d. F. 6. OTHER CHARGES.			VOTED—				
			ADDITIONS TO PLANT AND MACHINERY	1,05,165	6,000	2,363	6,000
			CUSTOMS DUTY	2,434	5,000	3,448	5,400
			OTHER PETTY CHARGES	1,853	1,800	1,981	2,000
			Presidency allowances 16 (2½), 3 (2½) for 4 months; Contingencies—Pay of menials.				
			TOTAL—d. F. 6.—VOTED ..	1,09,452	12,800	7,792	13,400
d. F. 7. DEDUCT CHARGES.			VOTED—				
			COST OF ENGLISH STORES ..	— 2,719	..	..	..
			AMOUNT TRANSFERRED FROM DEPRECIATION FUND ..	— 31,776	— 67,000	— 60,000†	— 60,000
			TOTAL—d. F. 7.—VOTED ..	— 34,495	— 67,000	— 60,000	— 60,000
			TOTAL—d. F. OTHER EXPENDITURE—VOTED ..	3,82,729	3,07,300	3,03,573	2,91,200
				6,271	*6,700*	*6,245*	..
GRAND TOTAL—56. d.—GOVERNMENT PRESSES—VOTED ..				11,13,427	10,93,300	11,07,487	10,54,600

56. f.—STATIONERY AND PRINTING—*Deduct*—VALUE OF STATIONERY SUPPLIED TO AND THE COST OF PRINTING WORK DONE FOR COMMERCIAL AND OTHER PAYING DEPARTMENTS.

f. 1. STATIONERY.			VOTED—				
			Cost of stationery supplied to the Cauvery-Mettur Project and District Election officers	—961	—1,000	—160	—500
			TOTAL—f. 1.—VOTED ..	—961	—1,000	—160	—500
f. 2. PRINTING.			VOTED—				
			Printing work done for the Cauvery-Mettur Project	—399	—11,900	—17,384	—15,000
			TOTAL—f. 2.—VOTED ..	—399	—11,900	—17,384	—15,000
GRAND TOTAL—56. f. *Deduct*—VALUE OF STATIONERY SUPPLIED TO AND THE COST OF PRINTING WORK DONE FOR COMMERCIAL AND OTHER PAYING DEPARTMENTS—VOTED				—1,360	— 12,900	—17,544	—15,500

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in the March 1937 Final accounts.

DEMAND XXX—MISCELLANEOUS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 4,51,100

Total of sums Charged on Revenues .. .. Rs. 4,600

57—MISCELLANEOUS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. a. ALLOWANCES TO TERRORIST AND OTHER STATE PRISONERS ..	..	† 1,977	..	† 1,200	..	† 1,423	..	12,800
57. b. DONATIONS FOR CHARITABLE PURPOSES—								
A. CHARITABLE INSTITUTIONS ..	..	25,841	..	25,900	..	25,841	..	25,900
B. LUNGARKHANAS.	..	13,476	..	13,500	..	13,231	..	13,500
C. MISCELLANEOUS.	..	47,492	..	60,000	..	48,580	*4,600*	49,200
TOTAL—57. b. ..	..	86,809	..	99,400	..	87,652	*4,600*	88,600
57. c. CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS ..	..	524	..	1,000	..	397	..	1,000

† This expenditure was debited to the old Major Head "25. Jails and Convict Settl[illegible] 1936-1937.

57—MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. d. SPECIAL COMMISSION OF ENQUIRY.	..	128	..	..	..	..	..	..
57. e. REWARDS FOR DESTRUCTION OF WILD ANIMALS ..	..	4,965	..	3,400	..	3,236	..	4,000
57. f. IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—								
A. ADVANCES TO CULTIVATORS AND REVENUE ADVANCES.	..	14,753	..	10,300	..	8,312	..	12,000
B. LOANS TO SCHEDULED CLASSES FOR THE PURCHASE OF HOUSE-SITES	..	4,815	..	10,000	..	6,439	..	10,000
C. MISCELLANEOUS ..	..	5,603	..	1,000	..	2,136	..	1,000
TOTAL—57. f. ..	..	25,171	..	21,300	..	16,887	..	23,000
57. g. RENTS, RATES AND TAXES ..	*21,222*	..	*21,200*	..	*21,360*	..	..	21,300
57. h. CONTRIBUTIONS—								
A. TELEGRAPH LINES AND POSTAL SERVICES—MAINTENANCE ..	..	23,005	..	17,400	..	710	..	15,000
B. GUARANTEE FOR UNREMUNERATIVE RAILWAY LINES ..	..	1,39,000	..	1,39,000	..	1,39,000	..	1,89,000
C. CONTRIBUTIONS TO LOCAL AND MUNICIPAL BODIES IN AID OF GENERAL BALANCES—								
I. ORDINARY AREAS.	..	87,000	..	87,500	..	87,000	..	87,500
II. PARTIALLY EXCLUDED AREAS ..	..	12,000	..	..	..	..	..	..
TOTAL—57. h. ..	..	2,61,005	..	2,43,900	..	2,26,710	..	2,91,500
57. j. MISCELLANEOUS COMPENSATIONS.	..	965	..	1,500	..	2,354	..	2,700

57—MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. k. MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE ..	..	306	..	400	..	265	..	400
57. l. MISCELLANEOUS AND UNFORESEEN CHARGES—								
A. CHARGES IN CONNEXION WITH THE VISIT OF HIGH PERSONAGES ..	..	..	..	1,000	..	..	..	1,000
B. MISCELLANEOUS ..	..	* 48,837	..	1,000	..	† 280	..	‡ 4,600
TOTAL—57. l. ..	..	48,837	..	2,000	..	280	..	5,600
57. m. CHARGES IN ENGLAND.								
HIGH COMMISSIONER FOR INDIA—								
A. OTHER CHARGES (BOOKS AND PERIODICALS) ..	..	211	..	200	..	173	..	200
57. n. LOSS OR GAIN BY EXCHANGE ..	..	— 1	..	..	..	..	..	..
TOTAL—DEMAND XXX—MISCELLANEOUS (ALSO MAJOR HEAD—57) ..	21,222	4,30,897	21,200	3,74,300	21,360	3,39,377	4,600	4,51,100
	§ 4,52,119		§ 3,95,500		3,60,737		4,55,700	

* Includes Rs. 47,092 being charges incurred in connection with the celebration of His late Majesty's Silver Jubilee.
† Includes Rs. 36 on account of loss on insured shipments.
‡ Includes Rs. 2,000 on account of charges relating to demarcation of bounda[illegible]
§ Includes allowances to St[illegible]

57. a.—MISCELLANEOUS—Allowances to Terrorist and Other State Prisoners.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
a. Charges on account of State prisoners and on account of convicts conditionally released.	Voted—	RS.	RS.	RS.	RS.
	Allowances to State Prisoners and Convicts conditionally released	1,977	1,200	1,423	1,500
	Allowances—1 (15), 2 (12), 2 (10), 2 (8), 1 (7), 2 (6), 3 (5), 1 (3½), 1 (3), 3 (2), 1 (1) ..				
	Charges on account of Bengal Prisoners	..	..	..	11,300
GRAND TOTAL—57. a.—ALLOWANCES TO TERRORIST AND OTHER STATE PRISONERS—VOTED		1,977	1,200	1,423	12,800

57. b.—MISCELLANEOUS—Donations for Charitable Purposes.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
b. A. Charitable Institutions.	Voted—				
	Monegar Choultry	8,141	8,200	8,141	8,200
	Other Items	17,700	17,700	17,700	17,700
	Total—b. A.—Voted ..	25,841	25,900	25,841	25,900
b. B. Lungerkhanas.	Voted—				
	Triplicane Poor House	4,800	4,800	4,800	4,800
	Other Lungerkhanas ..	8,676	8,700	8,431	8,700
	Total—b. B.—Voted ..	13,476	13,500	13,231	13,500
b. C. Miscellaneous.	Charged on Revenues— Other petty items	..	..	..	*4,600*
	Voted— Orphanages	1,200	1,200	1,213	1,200
	Indian Choultries	29,918	33,800	28,266	29,200
	Madras Society for the Protection of Children	1,735	3,000	1,831	1,400
	Madras Vigilance Association ..	..	2,800 }	17,270	{ 4,200
	Other Petty Items	14,639	19,200 }		{ 13,200
	Total—b. C. *Charged on revenues.*	..	..	..	*4,600*
	Total—b. C. Voted ..	47,492	60,000	48,580	49,200
GRAND TOTAL—57. b.—DONATIONS FOR CHARITABLE PURPOSES		86,809	99,400	87,652	93,200
Charged on revenues ..		..	..	..	*4,600*
VOTED ..		86,809	99,400	87,652	88,600

57. h. C.—MISCELLANEOUS—Contributions.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1935–1936. (3)	Budget Estimate, 1936–1937. (4)	Preliminary Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)
h. C. Contributions to Local and Municipal Bodies in aid of General Balances.	I. Ordinary areas.				
	The Nilgiris District Board ..	87,000	87,000	87,000	87,000
	Municipal Councils	..	500	..	500
	Total I.—Ordinary areas ..	87,000	87,500	87,000	87,500
	II. Partially excluded areas ..	12,000	..	..	..
GRAND TOTAL—57. h. C.—CONTRIBUTIONS—VOTED ..		99,000	87,500	87,000	87,500

DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 23,70,700

Total of sums Charged on Revenues .. .. Rs. 31,400

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. a. WORKS—								
A. GODAVARI DELTA SYSTEM ..	..	2,01,914	..	3,07,400	..	2,17,905	..	— 73,000
B. KISTNA DELTA SYSTEM	..	11,44,076	..	11,20,900	..	10,65,555	..	7,01,200
C. PENNAR RIVER CANALS SYSTEM..	..	5,560	..	..	..	16,286	..	50,000
D. CAUVERY DELTA SYSTEM ..	..	10,982	..	3,300	..	3,109	..	..
E. KATTALAI SCHEME.	..	1,69,062	..	28,000	..	27,089	..	30,400
F. VRIDDHACHALAM ANICUT SYSTEM..	..	1,336	..	..	..	..	..	..
G. CAUVERY-METTUR PROJECT ..	*96*	5,38,564	..	2,09,900	..	1,27,931	..	1,09,900
TOTAL—68. a. ..	*96*	20,71,494	..	16,69,500	..	14,57,875	..	8,18,500
68. LUMP ADDITION FOR REGRANT OF LAPSES ..	..	..	..	7,900	..	..	..	2,500
68. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 7,900	..	..	..	— 2,500

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. b. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT—								
I. KISTNA EAST BANK CANAL AND PEDDULANKA CHANNEL SCHEMES	*24,889*	92,442	*21,200*	74,900	*11,547*	58,165	..	28,700
II. CAUVERY-METTUR PROJECT	*41,648*	1,26,622	*22,000*	70,400	*16,975*	33,636 +2,600 †	*5,100*	9,900
TOTAL—68. b. A. ..	*66,537*	2,19,064	*43,200*	1,45,300	*28,522*	94,401	*5,100*	38,600
B. PENSION CHARGES—								
1. KISTNA EAST BANK CANAL, ETC., SCHEMES	*2,199*	7,080	*1,400*	5,000	**1,600*	* 6,200	..	2,400
2. CAUVERY-METTUR PROJECT	*6,147*	10,987	*1,300*	3,000	*1,971*	3,627	*600*	1,100
3. OTHER WORKS ..	*4,346*	9,117	*2,900*	8,400	*3,182*	10,282	*3,200*	10,300
TOTAL—68. b. B. ..	*12,692*	27,184	*5,600*	16,400	*6,753*	20,109	*3,800*	13,800
TOTAL—68. b. ..	*79,229*	2,46,248	*48,800*	1,61,700	*35,275*	1,14,510	*8,900*	52,400
68. c. TOOLS AND PLANT.	..	824	..	1,100	..	1,121	..	200
68. d. SUSPENSE ..	..	-2,21,205	..	-1,02,400	..	— 22,367	..	— 30,000
68. e. *Deduct*—RECOVERIES ON CAPITAL ACCOUNT	..	-6,60,240	..	— 52,300	..	-1,47,189	..	-1,00,000
68. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*11,276*	11,789	..	..	*14,947*	..	..	..
B. STERLING OVERSEAS PAY	..	..	..	..	*587*	..	..	..
TOTAL—68. f. ..	*11,276*	11,789	..	..	*15,534*	..	..	..
68. g. LOSS OR GAIN BY EXCHANGE ..	*— 58*	— 59	..	..	*— 70*	..	..	..
TOTAL—68. IRRIGATION WORKS—PRODUCTIVE.	*90,543*	14,48,851	*48,800*	16,77,600	*50,739*	14,03,950	*8,900*	7,41,100
•	1[illegible],39,394		17,26,400		14,54,689		7,50,000	

† Represents adjustment anticipated in the March 1937 Final accounts.
* The Revised Estimate for 1936–1937 has been adopted as preliminary actuals are not availabl

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
IRRIGATION WORKS—UNPRODUCTIVE.								
68. h. WORKS—								
MINOR IRRIGATION WORKS—IMPROVEMENTS ..	..	10,80,714	..	14,45,000	..	16,05,886	..	12,97,000
68 j. ESTABLISHMENT—								
SPECIAL ESTABLISHMENT—IMPROVEMENTS TO MINOR IRRIGATION WORKS ..	*5,120*	2,23,962	*9,000*	3,51,200	*21,352*	2,82,219 +65,600†	*22,500*	3,31,300
68. k. TOOLS AND PLANT.	..	9,434	..	400	..	* 1,940	..	1,300
TOTAL—68.—IRRIGATION WORKS—UNPRODUCTIVE	*5,120*	13,14,110	*9,000*	17,96,600	*21,352*	19,55,645	*22,500*	16,29,600
	13,19,230		18,05,600		19,76,997		16,52,100	
TOTAL—DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION	*95,663*	27,62,961	*57,800*	34,74,200	*72,091*	33,59,595	*31,400*	23,70,700
	28,58,624		35,32,000		34,31,686		24,02,100	
Add— *Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—								
(*a*) ESTABLISHMENT.	*45,770*	88,094	*43,200*	1,25,000	*36,569*	1,18,183	*36,600*	1,18,500
(*b*) TOOLS AND PLANT ..	..	872	..	4,900	..	4,478	..	5,200
TOTAL—MAJOR HEAD 68.	*1,41,433*	28,51,927	*1,01,000*	36,04,100	*1,08,660*	34,82,256	*68,000*	24,94,400
	29,93,360		37,05,100		35,90,916		25,62,400	

† Represents adjustment anticipated in the March 1937 Final accounts.
* Includes *minus* Rs. 127 being recoveries on capital account and *minus* R..

DEMAND XXXII—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. { Rs. — 1,33,000
Rs. + 100 †

† The net amount required being a *minus* figure, a demand for a token sum of Rs. 100 is submitted for the vote of the Legislative Assembly.

72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted. (2)	Voted. (3)	Non-voted. (4)	Voted. (5)	Non-voted. (6)	Voted. (7)	Charged on revenues. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
72. a. CINCHONA ..	..	33,469	..	9,100	..	9,100	..	17,100
TOTAL—72. a. ..	..	33,469	..	9,100	..	9,100	..	17,100
72. b. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—CINCHONA	..	— 13,360	..	— 25,000	..	—25,000 ‡	..	—1,50,100
TOTAL—DEMAND XXXII—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT (ALSO MAJOR HEAD 72)	..	20,109	..	—15,900	..	— 15,900	..	—1,33,000
	20,109		— 15,900		— 15,900		— 1,33,000	
TOKEN DEMAND ..	..		..		..		**+ 100**	

‡ Represents the Revised Estimate for 1936-1937 against which adjustment is anticipated in the March 1937 Final Accounts

DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,18,54,900

Total of sums Charged on Revenues .. .. Rs. 35,800

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES.								
A. PYKARA HYDRO-ELECTRIC PROJECT.								
79. I. A. a. WORKS—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	1,66,290	..	2,72,500	..	2,78,578	..	2,55,600
2. ADDITIONAL GENERATING MACHINERY AT PYKARA	..	..	..	..	..	42,846	..	7,95,800 *11,20,200
3. SUPPLY OF ELECTRIC POWER TO TRICHENGODE AND EDAPADY ..	..	..	..	..	..	40,556	..	4,000
4. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	4,16,082	..	2,33,000	..	6,08,726	..	1,85,000
5. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAIYAM ..	..	..	..	..	..	1,723	..	8,81,400
6. MUKURTI DAM ..	..	6,02,560	..	4,37,000	..	5,12,973	..	3,87,300
7. SUPPLY OF ELECTRIC POWER TO RASIPURAM.	..	..	..	91,200	..	68,004	..	6,000
8. SUPPLY OF ELECTRIC POWER TO MADURA ..	..	..	..	16,27,500	..	2,71,672	..	22,60,000
9. SUPPLY OF POWER TO KOILPATTI	..	..	..	..	..	..	..	79,000
10. CONSTRUCTION OF TRANSMISSION LINES AND OTHER WORKS FOR SUPPLY OF POWER TO INTENDING CONSUMERS.†	..	..	..	5,50,000	..	..	..	5,50,000
TOTAL—79. I. A. a. ..	..	11,84,932	..	32,11,200	..	18,25,078	..	65,24,300

* Represents cost of English stores.

† Reappropriation...

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. A. b. ESTABLISHMENT—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	13,482	..	57,400	..	19,192	..	34,600
2. ADDITIONAL GENERATING MACHINERY AT PYKARA	..	..	..	..	..	2,950	*4,200*	3,00,000
3. SUPPLY OF ELECTRIC POWER TO TIRUCHENGODE AND EDAPADY ..	..	..	..	..	..	4,097	..	600
4. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	58,169	..	2,900	..	63,179	..	31,300
5. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAYAM ..	..	..	..	..	..	1,385	*1,900*	22,800
6. MUKURTI DAM ..	*6,348*	50,201	..	70,500	..	46,332	*900*	31,000
7. SUPPLY OF ELECTRIC POWER TO RASIPURAM.	..	..	..	12,900	..	7,085		900
8. SUPPLY OF ELECTRIC POWER TO MADURA ..	..	..	..	1,60,000	..	26,811	*5,000*	58,600
9. SUPPLY OF POWER TO KOVILPATTI	..	..	..	..	..	..	..	12,300
10. PENSION CHARGES ..	..	..	*2,400*	5,200	*2,500†*	20,000 †	*1,400*	12,200
TOTAL—79. I. A. b. ..	*6,348*	1,21,852	*2,400*	3,08,900	*2,500*	1,91,031	*13,400*	5,04,300
79. I. A. c. TOOLS AND PLANT—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	..	..	3,500	..	— 4,741		2,000
2. ADDITIONAL GENERATING MACHINERY AT PYKARA .. .	..	..	..	..	..	47,889	..	1,00,000
3. SUPPLY OF ELECTRIC POWER TO TIRUCHENGODE AND EDAPADY ..	..	..	..	..	..	662	..	..
4. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	— 1,632	..	100	..	3,296	..	1,000
5. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAYAM ..	..	..	..	..	..	77	..	5,000
6. MUKURTI DAM ..	..	76,052	..	20,000	..	3,488	..	6,400
7. SUPPLY OF ELECTRIC POWER TO RASIPURAM.	..	..	..	900	..	309	..	..
8. SUPPLY OF ELECTRIC POWER TO MADURA ..	..	..	..	12,500	..	10,251	..	10,000
9. SUPPLY OF POWER TO KOVILPATTI	..	..	..	..	..	..	..	700
TOTAL—79. I. A. c. ..	..	74,420	..	37,000	..	61,231	..	1,25,100

† Represents the Revised Estimate for 1936–1937 against which adjustment is anticipated in March 1937 final accounts.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935-1936.		Budget Estimate, 1936-1937.		Preliminary Accounts, 1936-1937.		Budget Estimate, 1937-1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. A. d. SUSPENSE—								
1. London Stores ..	..	..	..	..	..	..	..	..
2. Other Suspense Accounts ..	..	— 15,696	..	..	..	..	..	..
Total—79. I A. d. ..	..	— 15,696	..	..	..	..	..	..
79. I. A. e.—*DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
1. Pykara Hydro-Electric Scheme ..	..	— 1,883	..	— 100	..	— 2,661	..	..
2. Additional Generating Machinery at Pykara ..	..	..	..	..	..	— 335	..	..
3. Distribution of Power in the Pykara System ..	..	— 1,137	..	..	..	..	..	..
4. Supply of Power to Virudunagar and Rajapalayam ..	..	..	..	..	..	— 10	..	..
5. Mukurti Dam ..	..	— 604	..	— 500	..	— 1,105	..	— 600
6. Supply of Electric Power to Madura ..	..	..	..	..	..	— 90	..	..
Total—79. I. A. e. ..	..	— 3,624	..	— 600	..	— 4,201	..	— 600
Total—79. I. A.—Pykara Hydro-Electric Project.	*6,348*	13,61,884	*2,400*	35,56,500	*2,500*	20,73,139	*13,400*	71,53,100
B. METTUR HYDRO-ELECTRIC PROJECT.								
79. I. B. a. WORKS—								
1. Mettur Main Scheme.	..	(*a*) 2,72,676	..	(*b*) 63,30,500	..	(*c*) 45,20,360	..	20,20,200 † 16,800
2. Erode-Trichinopoly Extension ..	..	11,12,994	..	80,000	..	— 397	..	1,000
3. Trichinopoly-Negapatam Extension ..	..	18,51,897	..	1,63,000	..	1,04,588	..	1,000
4. Karur Electric Supply Scheme	..	72,251	..	9,000	..	2,311	..	..
5. Extension of Supply to Ranipet, Kaveripakkam and Conjeeveram ..	..	..	..	..	..	1,303	..	2,86,000
6. Extension of supply to Arkonam ..	..	..	..	..	..	..	..	1,04,000
Total—79. I. B. a. ..	..	33,09,818	..	65,82,500	..	46,28,165	..	24,29,000

(*a*), (*b*) and (*c*) include Rs. 2,14,739, Rs. 14,20,000 and Rs. 18,87,200 respectively on account of cost of English stores.

† Represents cost of English stores.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—*cont.*								
B. METTUR HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. B. b. ESTABLISHMENT—								
1. METTUR MAIN SCHEME.	*— 150*	60,134	*26,500*	3,41,200	*28,045*	2,11,134	*5,500*	1,65,000
2. ERODE-TRICHINOPOLY EXTENSION ..	*1,314*	67,791	..	..	..	..	..	..
3. TRICHINOPOLY-NEGAPATAM EXTENSION ..	*17,871*	88,405	..	..	..	1,748	..	..
4. KARUR ELECTRIC SUPPLY SCHEME ..	..	866	..	..	..	36	..	..
5. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVERAM	..	..	..	..	..	1	..	45,700
6. EXTENSION OF SUPPLY TO ARKONAM ..	..	..	..	..	..	..	..	16,700
7. PENSION CHARGES ..	..	..	(*b*)	(*b*)	(*b*)	(*b*)	*600*	6,700
TOTAL—79. I. B. b. ..	*19,035*	2,17,196	*26,500*	3,41,200	*28,045*	2,12,919	*6,100*	2,34,100
79. I. B. c.—TOOLS AND PLANT—								
1. METTUR MAIN SCHEME.	..	1,31,577	..	10,000	..	14,142	..	10,000
2. ERODE—TRICHINOPOLY EXTENSION ..	..	1,720	..	..	..	— 1,753	..	..
3. TRICHINOPOLY—NEGAPATAM EXTENSION ..	..	10,549	..	1,000	..	— 1,341	..	..
4. KARUR-ELECTRIC SUPPLY SCHEME ..	..	..	..	..	..	..	..	..
5. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVARAM	..	..	..	..	..	..	..	3,900
6. EXTENSION OF SUPPLY TO ARKONAM ..	..	..	..	..	..	..	..	1,300
TOTAL—79. I. B. c. ..	..	1,43,846	..	11,000	..	11,048	..	15,200

(*b*) Included under 79. I. A. b. Establishment.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I HYDRO-ELECTRIC SCHEMES—*cont.*								
B. METTUR HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. B. d.—SUSPENSE—								
1. LONDON STORES ..	..	..	..	..	..	..	..	..
2. OTHER SUSPENSE ACCOUNTS ..	..	2,60,163	..	— 3,00,000	..	— 2,05,778	..	— 50,000
TOTAL—79. I. B. d. ..	..	2,60,163	..	— 3,00,000	..	— 2,05,778	..	— 50,000
79. I. B. e. DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
METTUR MAIN SCHEME ..	..	— 3,405	..	— 5,000	..	— 5,846	..	— 18,000
TOTAL—79. I. B. e. ..	..	†— 8,158	..	— 5,000	..	— 5,846	..	— 18,000
79. I. B. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	..	* 11,030	..	..	..	..	*8,000*	..
2 STERLING OVERSEAS PAY ..	*3,289*	..	*2,200*	..	*2,133*	..	*1,400*	..
TOTAL—79. I. B. f. ..	*3,289*	11,030	*2,200*	..	*2,133*	..	*9,400*	..
79. I. B. g. LOSS OR GAIN BY EXCHANGE ..	*— 17*	— 57	..	..	*— 10*	..	..	..
TOTAL—79. I. B. METTUR HYDRO-ELECTRIC PROJECT.	*22,307*	39,33,838	*28,700*	66,29,700	*30,168*	46,40,508	*15,500*	26,10,300
TOTAL—79. I. HYDRO-ELECTRIC SCHEMES ..	*28,655*	52,95,722	*31,100*	1,01,86,200	*32,668*	67,13,647	*28,900*	97,63,400
79. I. LUMP DEDUCTION FOR PROBABLE SAVINGS.	..	..	..	-7,40,000	..	..	..	-5,01,600
GRAND TOTAL—79. I. HYDRO-ELECTRIC SCHEMES ..	*28,655*	52,95,722	*31,100*	94,46,200	*32,668*	67,13,647	*28,900*	92,61,800

† Includes minus Rs. 4,753 relating to Erode-Trichinopoly extension (— 3,293), Trichinopoly-Negapatam extension (— 142) and Karur Electric Supply Scheme (— 1,318).

* Includes Rs. 8,512 relating to Sundry items.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II.—THERMO-ELECTRIC SCHEMES.								
A. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.								
79. II. A. a. WORKS—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..	..	1,185	..	2,000	..	684	..	200
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.	..	3,294	..	2,000	..	503	..	200
3. PALNI ELECTRIC SUPPLY SCHEME	..	6,072	..	1,000	..	— 151	..	..
TOTAL—79. II. A. a. ..	..	10,551	..	5,000	..	1,036	..	400
79. II. A. b. TOOLS AND PLANT—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..	..	101	..	200	..	97	..	100
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.	..	201	..	200	..	202	..	100
3. PALNI ELECTRIC SUPPLY SCHEME ..	..	504	..	200	..	104	..	..
TOTAL—79. II. A. b.	..	† 1,208	..	600	..	403	..	200
79. II. A. c. DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..	..	..	..	..	..	..	..	— 1,33,600
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.	..	..	..	..	..	..	..	— 1,47,400
3. PALNI ELECTRIC SUPPLY SCHEME ..	..	— 247	..	..	..	..	..	— 63,600
TOTAL—79. II. A. c.	..	— 247	..	..	..	..	..	— 3,44,600
GRAND TOTAL—79. II. A. DINDIGUL, VIRUDUNAGAR, ETC., SCHEMES	..	11,512	..	5,600	..	1,439	..	— 3,44,000

† Includes Rs. 402 relating to establishment for Palni Electric Supply Scheme

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935-1936. Non-voted. (2)	Accounts, 1935-1936. Voted. (3)	Budget Estimate, 1936-1937. Non-voted. (4)	Budget Estimate, 1936-1937. Voted. (5)	Preliminary Accounts, 1936-1937. Non-voted. (6)	Preliminary Accounts, 1936-1937. Voted. (7)	Budget Estimate, 1937-1938. Charged on revenues. (8)	Budget Estimate, 1937-1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
B. THENI, PERIYAKULAM AND BODINAYAKANUR ELECTRIC SUPPLY SCHEMES.								
79. II. B. a. WORKS—								
THENI, PERIYAKULAM, ETC., SCHEMES	*1,113*	1,34,646	..	15,000	..	6,599	..	2,000
79. II. B. b. ESTABLISHMENT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..	..	13,191	..	5,000	..	1,498	..	100
79. II. B. c. TOOLS AND PLANT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..	..	1,454	..	100	..	316	..	100
79. II. B. d. DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..	..	— 2,856	..	..	..	— 1,886	..	..
TOTAL—79. II. B.—THENI, PERIYAKULAM, ETC., SCHEMES	*1,113*	1,46,435	..	20,100	..	6,527	..	2,200
C. VIZAGAPATAM THERMAL STATION.								
79. II. C. a. WORKS—								
1. VIZAGAPATAM THERMAL STATION..	..	..	..	11,00,000	..	13,862	..	14,80,000
2. SUPPLY OF ELECTRIC POWER TO BOBBILI ..	..	..	..	..	..	..	..	84,000
TOTAL—79. II. C. a. ..	..	..	..	11,00,000	..	13,862	..	15,64,000

79.—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
C. VIZAGAPATAM THERMAL STATION—*cont.*								
79. II. C. b. ESTABLISHMENT—								
1. VIZAGAPATAM THERMAL STATION	..	..	..	75,000	..	8,999	*3,300*	74,600
2. SUPPLY OF ELECTRIC POWER TO BOBBILI ..	..	..	..	..	..	..	..	13,500
3. PENSION CHARGES ..	..	..	..	..	..	..	*400*	700
TOTAL—79. II. C. b. ..	..	..	..	75,000	..	8,999	*3,700*	88,800
79. II. C. c. TOOLS AND PLANT—								
1. VIZAGAPATAM THERMAL STATION	..	..	..	15,000	..	704 — 175*	..	13,000
2. SUPPLY OF ELECTRIC POWER TO BOBBILI ..	..	..	..	..	..	..	..	900
TOTAL—79. II. C. c. ..	..	..	..	15,000	..	529	..	13,900
79. II. C. d. SUSPENSE—								
1. VIZAGAPATAM THERMAL STATION	..	..	..	..	..	..	..	25,000
2. DEDUCT—RECOVERIES.								— 2,500
TOTAL—79. II. C. d. ..	..	..	..	..	..	..	..	22,500
TOTAL—79. II. C.—VIZAGAPATAM THERMAL STATION ..	..	..	..	11,90,000	..	23,390	*3,700*	16,89,200
D. BEZWADA THERMAL STATION.								
79. II. D. a. WORKS—								
BEZWADA THERMAL STATION.	..	..	..	..	..	10,372	..	12,94,000
79. II. D. b. ESTABLISHMENT—								
1. BEZWADA THERMAL STATION	..	..	..	..	..	8,811	*2,900*	54,100
2. PENSIONARY CHARGES..	..	..	..	..	..	..	*300*	700
TOTAL—79. II. D. b. ..	..	..	..	..	..	8,811	*3,200*	54,800

* Recoveries on Capital Account.

79. CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
D. BEZWADA THERMAL STATION—*cont.*								
79. II. D. c. TOOLS AND PLANT—								
BEZWADA THERMAL STATION	..	..	..	..	..	5,109 * — 240	..	14,000
79. II. D. d. SUSPENSE—								
1. BEZWADA THERMAL STATION	..	..	..	..	..	..	..	25,000
2. DEDUCT—RECOVERIES.	..	..	..	..	..	..	..	— 2,500
TOTAL—79. II. D. d. ..	..	..	..	..	..	..	..	22,500
TOTAL—79. II. D. BEZWADA THERMAL STATION ..	..	..	..	..	..	24,052	*3,200*	13,85,300
TOTAL—79. II. THERMO-ELECTRIC SCHEMES ..	*1,113*	1,57,947	..	12,15,700	..	55,408	*6,900*	27,32,700
79. II. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	‡..	..	..	..	-1,39,600
GRAND TOTAL—79. II. THERMO-ELECTRIC SCHEMES	*1,113*	1,57,947	..	12,15,700	..	55,408	*6,900*	25,93,100
TOTAL—DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES (ALSO MAJOR HEAD 79).	*29,768*	† 42,41,477	*31,100*	1,06,61,900	*32,668*	67,69,055	*35,800*	1,18,54,900
	42,71,245		1,06,93,000		68,01,723 + 90,000§		1,18,90,700	

* Recoveries on Capital Account.

† Includes a sum of *minus* Rs. 12,12,192 distributed as follows :—

Scheme.	Works.	Establishment.	Tools.	Receipts.
	RS.	RS.	RS.	RS.
(i) Supply of electric power to Salem and Erode ..	3,009 + 29 (Palghat)	435	..	..
(ii) Supply of power to Komarapalayam	3,268	477	..	..
(iii) Supply of power to Negapatam	— 82,638	— 23,021	— 270	360
(iv) Supply of power to Trichinopoly	—9,78,669	— 60,223	—5,768	634
(v) Supply of power to Karur	68,745	— 866	—1,473	1,269
Total ..	—11,23,746	— 83,198	—7,511	+2,263
	— 12,12,192			

‡ Included under "79. I. Lump deduction for probable savings."

§ Represents provision for possible adjustment in the March 1937 Final accounts of head quarters supervision charges by debit to this capital head and credit to the head '36. Scientific Departments.'

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

I. HYDRO-ELECTRIC SCHEMES—A. PYKARA HYDRO-ELECTRIC PROJECT—a. WORKS.

SUB-HEADS of appropriation.	Detailed account heads. [Provision for each detailed account head should be treated as a specific appropriation.]	Figures by detailed account heads. Amount of estimate.	Accounts to end of 1935-1936.	Budget Estimate, 1936-1937.	Preliminary Accounts, 1936-1937.	Budget Estimate, 1937-1938.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		RS.	RS.	RS.	RS	RS
	MAJOR WORKS—					
79. I. A. a. 1. PYKARA HYDRO-ELECTRIC SCHEME.	1. Permanent buildings—Quarters of Engineer-in-charge, Pykara system	31,080	60,89,708	..	9,406	..
	2. Replacement of oil circuit breakers at Pykara ..	1,34,000	..	75,000	1,02,537	22,000
	3. Changing the insulator diver on the Coimbatore-Mettupalaiyam line	49,400	}	6,000	— 2,159	..
	4. Changing the insulator diver on the Coimbatore-Erode line	20,600	} 23,55,672	5,000	15,097	..
	5. Stringing of second circuit between Pollachi and Iyerpadi	70,000	}	..	15,844	..
	6. Raising the insulation and improvements in Anamalais.	.	..	..	.	20,000
	7. Coimbatore sub-station—Additional Transformer unit	88,000	}	6,000	64,833	7,100
	8. Replacement of oil circuit breakers	1,65,000	}	1,02,000	456	89,000
	9. Fourth transformer unit at Coimbatore sub-station (G.O. No. 2205, P.W., dated 21st September 1936)	92,000	}	..	..	74,000
	10. Construction of store shed and additional quarters ..	31,000	} 12,01,713	31,000	14,249	..
	11. Erode sub-station ..	2,75,000	}	25,000	9,073	..
	12. Tiruppur transformers (G.O. No. 1385, P.W., dated 12th June 1936)	69,400	}	..	572	5,300
	13. Anamalai sub-station ..	..	} ..	..	943	1,500
	14. Pollachi sub-station (G.O. No. 1405, P.W., dated 15th June 1936) .. .	30,300	}	..	26,893	2,500
(N)	15. Final change over of Pykara-Coimbatore section to 110 K.V. operation ..	..	..	..	..	20,000
	Other Works	..	..	..	2,491	..
	TOTAL—MAJOR WORKS ..	10,55,780	96,47,093	2,50,000	2,60,235	2,41,400
	MINOR WORKS	..	..	22,500	18,343	14,200
	TOTAL—79. I. A. a. 1.—VOTED ..	10,55,780	96,47,093	2,72,500	2,78,578	2,55,600
79. I. A. a. 4. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM.	i. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	4,16,082	33,000	6,08,726	15,000
	ii. LUMP SUM FOR MINOR EXTENSIONS COSTING NOT MORE THAN RS. 10,000 EACH ..	..	..	2,00,000	..	1,70,000
	TOTAL—79. I. A. a 4—VOTED	..	4,16,082	2,33,000	6,08,726	1,85,000

N = New work.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

I. Hydro-Electric Schemes—A. Pykara Hydro-Electric Project—b. Establishment.

Sub-heads of appropriation.	Detailed account heads. [Provision for each detailed account head should be treated as a specific appropriation.]	Figures by detailed account heads. Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)	(6)
79. I. A. b. 1. Pykara Hydro-Electric Scheme.	Voted—				
	Charges payable towards Headquarters Establishments	..	1,600		4,700
	Amount transferred from XL—Working expenses	..	4,800	19,192	24,900
	Establishment and other charges	..	51,000		5,000
	Total—79. I. A. b. 1.—Voted ..	13,482	57,400	19,192	34,600
79. I. A. b. 4. Distribution of Power in the Pykara System.	i. Distribution lines and transformers	58,000	2,900	63,179	2,300
	ii. Lump sum for minor extensions costing not more than Rs. 10,000 each	169	†	†	29,000
	Total—79. I. A. b. 4—Voted ..	58,169	2,900	63,179	31,300

I. Hydro-Electric Schemes—A. Pykara Hydro-Electric Project—d. Suspense.

Sub-heads of appropriation.	Detailed account heads.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
79. I. A. d. 1. London Stores.	Voted—				
	Charges in England				
	Indian Charges	..	..	..	11,20,200
	Deduct—Credits by transfers to works or stock	..	..	..	— 11,20,200
	Total—79. I. A. d. 1.—Voted ..	..	..	..	..
79. I. A. d. 2. Other Suspense Accounts.	Voted—				
	Pykara Hydro-Electric Scheme	— 15,696	..	..	..
	Total—79. I. A. d. 2.—Voted ..	— 15,696	..	..	..
	Grand Total—79. I. A. d.—Voted ..	— 15,696	..	..	..

I. Hydro-Electric Schemes—B. Mettur Hydro-Electric Project—d. Suspense.

Sub-heads of appropriation.	Detailed account heads.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
79. I. B. d. 1. London Stores.	Voted—				
	Charges in England				
	Indian Charges	..	..	..	16,800
	Deduct—Credits by transfers to works or stock	..	..	..	— 16,800
	Total—79. I. B. d. 1—Voted ..	..	..	..	..
79. I. B. d. 2. Other Suspense Accounts.	Voted—				
	Mettur Main Scheme	2,60,163	— 3,00,000	— 2,05,778	— 50,000
	Total—79. I. B. d. 2—Voted ..	2,60,163	—3,00,000	—2,05,778	— 50,000
	Grand Total—79. I. B. d.—Voted ..	2,60,163	—3,00,000	—2,05,778	— 50,000

† Included under [illegible]

DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 13,84,100

Total of Sums Charged on Revenues .. .. Rs. 1,21,500

81—CIVIL WORKS NOT CHARGED TO REVENUE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1935–1936. Non-voted. (2)	Accounts, 1935–1936. Voted. (3)	Budget Estimate, 1936–1937. Non-voted. (4)	Budget Estimate, 1936–1937. Voted. (5)	Preliminary Accounts, 1936–1937. Non-voted. (6)	Preliminary Accounts, 1936–1937. Voted. (7)	Budget Estimate, 1937–1938. Charged on revenues. (8)	Budget Estimate, 1937–1938. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
81. a. ORIGINAL WORKS—BUILDINGS—								
a. A. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..	..	} 5,103 (1 and 2)	..	2,14,500	..	92,313	*1,35,000*	..
2. OTHER WORKS ..	..		..	3,33,500	..	1,22,051	..	4,61,000
a. B. POLICE	..	41,355	..	5,91,000	..	3,08,226	..	3,72,800
a. C. MEDICAL	..	3,80,103	..	6,69,000	..	3,74,161	..	6,72,000 + 32,000 †
TOTAL—81. a. ..	..	4,26,561	..	18,08,000	..	8,96,751	*1,35,000*	15,37,800
81. LUMP-SUM DEDUCTION FOR PROBABLE SAVINGS.	..	..	..	-1,35,000	..	..	*— 13,500*	— 1,53,700
TOTAL—DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.	..	4,26,561	..	16,73,000	..	8,96,751	*1,21,500*	13,84,100
	4,26,561		16,73,000		8,96,751		15,05,600	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS — ESTABLISHMENT, ETC.								
ESTABLISHMENT ..	*28,225*	57,081	*90,400*	2,61,100	*59,973*	1,93,817	*85,500*	2,76,600
TOOLS AND PLANT ..	..	364	..	10,100	..	7,344	..	12,000
GRAND TOTAL—MAJOR HEAD 81	*28,225*	4,84,006	*90,400*	19,44,200	*59,973*	10,97,912	*2,07,000*	16,72,700
	5,12,231		20,34,600		11,57,885		18,79,700	

† Represents cost of English stores.

DEMAND XXXV—COMMUTED VALUE OF PENSIONS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 8,32,000

Total of Sums charged on Revenues .. .. Rs. 2,01,000

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.		Budget Estimate, 1936–1937.		Preliminary Accounts, 1936–1937.		Budget Estimate, 1937–1938.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged on revenues.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
83. a. PAYMENTS OF COMMUTED VALUE OF PENSIONS—								
I. PAYMENTS IN INDIA—								
(i) PAYMENTS TO PENSIONERS ..							*1,36,000*	9,38,000
(ii) PAYMENTS TO OTHER GOVERNMENTS ..							*1,000*	1,42,000
TOTAL—83. a. I. ..							*1,37,000*	10,80,000
II. PAYMENTS IN ENGLAND—								
(i) PAR VALUE ..							*64,000*	12,000
(ii) LOSS OR GAIN BY EXCHANGE ..							..	..
TOTAL—83. a. II. ..							*64,000*	12,000
TOTAL—83. a. ..							*2,01,000*	10,92,000
83. b. DEDUCTIONS—								
AMOUNT RECOVERED FROM OTHER GOVERNMENTS ..							..	−2,60,000
TOTAL—DEMAND XXXV—COMMUTED VALUE OF PENSIONS (ALSO MAJOR HEAD 83).							*2,01,000*	8,32,000
	(a)		(a)		(a)		10,33,000	

(a) Sh...

DEMAND XXXVI—INTEREST FREE ADVANCES.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1937-1938.

DEMAND FOR GRANT (VOTED) .. Rs. 9,40,900

ADVANCES REPAYABLE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
a. CIVIL ADVANCES—				
A. OBJECTION BOOK ADVANCES	..	..	..	7,25,000
B. ADVANCES OF PASSAGE MONEY	..	..	..	2,000
C. ADVANCES TO JUNIOR CIVILIANS	..	..	..	9,000
TOTAL—a ..	..	..	..	7,36,000
b. REVENUE ADVANCES—COST OF SURVEY MARKS—				
A. COLLECTORS ..	..	..	..	93,000
B. SURVEY OFFICERS ..	..	..	..	99,000
TOTAL—b ..	..	..	..	1,92,000
c. SPECIAL ADVANCES—				
B. ADVANCES FOR THE SETTLEMENT OF CRIMINAL GANGS	..	..	..	5,000
C. ADVANCES TO IRRIGATION CESS FUND	..	..	..	1,300
E. ADVANCES FOR THE DESTRUCTION OF AGRICULTURAL PESTS ..	..	..	..	1,000
F. OTHER ADVANCES ..	..	..	..	5,600
TOTAL—c. ..	..	..	..	12,900
TOTAL—DEMAND XXXVI—INTEREST FREE ADVANCES.	..	..	..	9,40,900

DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1937–1938.

DEMAND FOR GRANT (VOTED) .. Rs. 75,52,100

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Summary by Major Heads.

Head of Account. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	32,01,096	54,37,000	56,15,554	73,49,100
LOANS TO GOVERNMENT SERVANTS ..	..	..	..	2,03,000
TOTAL—DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST	32,01,096	54,37,000	56,15,554	75,52,100

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS OF appropriation. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS.				
a. A. PRESIDENCY CORPORATION (MADRAS) ..	5,00,000	9,00,000	9,00,000	10,36,000
TOTAL—a. ..	5,00,000	9,00,000	9,00,000	10,36,000
b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ..	2,01,550	2,36,800	3,88,300	1,01,500
c. LOANS TO MUNICIPALITIES	7,02,345	7,45,500	10,53,320	17,18,500
e. ADVANCES TO CULTIVATORS—				
A. 1. LOANS UNDER THE LAND IMPROVEMENT LOANS ACT AND AGRICULTURISTS' LOANS ACT ..	10,15,493	9,53,000	12,31,448	7,00,000
A. 2. LOANS UNDER THE AGRICULTURISTS' LOANS (MADRAS AMENDMENT) ACT, 1935	..	20,00,000	13,79,230	30,00,000
B. LOANS UNDER THE SPECIAL RULES FOR PUMPING INSTALLATIONS	..	6,000	..	5,000
C. LOANS UNDER THE SPECIAL RULES FOR AGRICULTURAL IMPLEMENTS ..	15,910	13,000	15,462	18,400
TOTAL—e. ..	10,31,403	29,72,000	26,26,140	37,23,400

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
f. ADVANCES UNDER SPECIAL LAWS (STATE AID TO INDUSTRIES).	50,553	20,000	595	20,000
g. MISCELLANEOUS LOANS AND ADVANCES—				
A. LOANS TO SCHEDULED CLASSES AND CRIMINAL TRIBES SETTLEMENTS ..	31,986	61,500	21,270	44,800
B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS ..	2,80,000	3,00,000	3,60,000	5,00,000
C. LOANS TO CHENCHUS, KURUMBAS AND SHOLAGAS	4,594	..	742	2,000
D. LOANS RELATING TO THE FISHERIES DEPARTMENT.	2,859	100	2,287	2,300
F. ADVANCES TO LOCAL BODIES TO COVER DEFICITS	3,95,806	2,00,000	2,62,900	2,00,000
G. LOANS RELATING TO THE INDUSTRIES DEPARTMENT	..	1,100	..	600
TOTAL—g. ..	7,15,245	5,62,700	6,47,199	7,49,700
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC. (INCLUDED IN DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST)	32,01,096	54,37,000	56,15,554	73,49,100

a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS.

Sub-heads of appropriation and Detailed heads. (1)	Accounts 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
a. A. PRESIDENCY CORPORATION (MADRAS).				
Water-supply and Drainage .. .. } Other items .. .. }	5,00,000	9,00,000	9,00,000	10,36,000
TOTAL—a. A. PRESIDENCY CORPORATION ..	5,00,000	9,00,000	9,00,000	10,36,000
TOTAL—a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS	5,00,000	9,00,000	9,00,000	10,36,000

b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	RS.	RS.	RS.	RS.
Anantapur District Board	..	65,000	40,000	..
Bellary District Board	25,850	..	27,500	..
Chingleput District Board	..	15,000	..	..
Chittoor District Board	..	..	80,000	..
East Godavari District Board	9,000	..	..	..
Malabar District Board	..	37,300	19,000	..
North Arcot District Board	41,570	40,000	..	..
Puduvayal Panchayat Board	..	..	..	2,500
Rameswaram Panchayat Board ..	..	30,000	30,000	..
Sembiem Panchayat Board	22,000	5,000	5,000	17,000
Tanjore West District Board	..	..	30,000	57,000
Tanjore East District Board	..	32,500	1,04,800	..
Tinnevelly District Board	..	12,000	12,000	..
Tenkasi Panchayat Board	3,130	..	..	..
Tiruvannamalai District Board	..	..	40,000	15,700
Tiruvellore Panchayat Board	75,000	..	..	15,000
Villivakkam Panchayat Board	25,000	..	..	..
Deduct—Probable savings	..	..	..	— 5,700
TOTAL—b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	2,01,550	2,36,800	3,88,300	1,01,500

c. LOANS TO MUNICIPALITIES.

c. LOANS TO MUNICIPALITIES.	RS.	RS.	RS.	RS.
Adoni	..	8,400	5,000	20,000
Anantapur	..	..	1,10,000	..
Bellary	..	67,000	67,000	1,00,000
Bezwada	65,000	2,53,200	..	2,66,800
Bodinayakkanur	..	7,000	7,000	10,000
Calicut	..	10,000	30,000	1,50,000
Cannanore	..	12,000	12,000	..
Chicacole	..	..	500	..
Cocanada	15,355	..	..	25,000
Coimbatore	1,00,000	..	..	1,00,000
Coonoor	..	48,000	1,40,000	..
Carried over ..	1,80,355	4,05,600	3,71,500	6,71,800

c. LOANS TO MUNICIPALITIES—*cont.*

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
c. LOANS TO MUNICIPALITIES —*cont.*				
Brought forward ..	1,80,355	4,05,600	3,71,500	6,71,800
Cuddapah	14,000	22,000	..	50,000
Dindigul	..	..	55,500	13,600
Dharapuram	..	..	..	83,000
Ellore	8,600	..	..	..
Erode	1,00,000	..	..	30,000
Guntur	..	..	..	24,000
Karaikudi	..	..	..	70,500
Karur	5,940	5,000	5,000	87,500
Kodaikanal	..	..	1,00,000	..
Kurnool	..	40,000	..	..
Madura	..	1,67,300	1,67,320	62,000
Mangalore	..	..	1,00,000	50,000
Mayavaram	..	..	10,000	..
Negapatam	..	..	50,000	..
Ongole	..	5,000	..	7,600
Palamcottah	31,750	..	..	..
Pollachi	1,55,700	..	..	29,000
Salem	..	..	..	1,44,000
Sivakasi	..	..	70,000	..
Srivilliputtur	13,000	..	..	..
Srirangam	..	31,500	16,500	71,100
Tadpatri	..	..	..	8,900
Tanjore	..	..	28,000	1,00,000
Tellicherry	..	..	..	5,000
Tinnevelly	..	..	..	51,700
Tiruppattur	..	..	..	90,000
Tiruppur	1,93,000	..	..	9,700
Tiruvannamalai	..	..	..	1,27,000
Tiruvarur	..	..	5,000	20,000
Udamalpet	..	..	13,500	..
Vellore	..	20,600	..	..
Virudunagar	..	26,000	61,000	56,000
Vizagapatam	..	..	..	10,000
Walajapet	..	22,500	..	..
Deduct—Probable savings	..	..	..	— 1,53,900
TOTAL—c. LOANS TO MUNICIPALITIES ..	7,02,345	7,45,500	10,53,320	17,18,500

e. ADVANCES TO CULTIVATORS.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936-1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
e. A. 1. LOANS UNDER THE LAND IMPROVEMENT LOANS ACT AND AGRICULTURISTS' LOANS ACT ..	10,15,493	9,53,000	12,31,448	7,00,000
e. A. 2. LOANS UNDER THE AGRICULTURISTS' LOANS (MADRAS AMENDMENT) ACT, 1935	..	20,00,000	13,79,230	30,00,000
e. B. LOANS UNDER THE SPECIAL RULES FOR PUMPING INSTALLATIONS	..	6,000	..	5,000
e. C. LOANS UNDER THE SPECIAL RULES FOR AGRICULTURAL IMPLEMENTS	15,910	13,000	15,462	18,400
TOTAL—e. ADVANCES TO CULTIVATORS ..	10,31,403	29,72,000	26,26,140	37,23,400

g. MISCELLANEOUS LOANS AND ADVANCES.

Sub-heads of appropriation and Detailed heads.	Accounts, 1935–1936.	Budget Estimate, 1936–1937.	Preliminary Accounts, 1936–1937.	Budget Estimate, 1937–1938.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
g. A. LOANS TO SCHEDULED CLASSES AND CRIMINAL TRIBES SETTLEMENTS.				
Loans for the acquisition of house-sites for Adi-Dravidas	1,380	..	187	14,500
Loans for acquisition of house-sites for scheduled classes and labourers ..	..	50,000	..	..
Deduct—25% for probable savings ..	..	—12,500	..	—3,600
Loans to Co-operative Societies for the acquisition of house-sites for Adi-Dravidas ..	46	..	163	..
Advances to Kallar Co-operative Societies—Madura, Ramnad and Tanjore ..	28,700	20,000	20,000	30,000
Loans to Co-operative Societies for the purchase of cattle, ploughs, etc.	1,860	4,000	..	1,000
Loans to individuals for the purchase of cattle, ploughs, etc.	..	..	920	2,900
TOTAL—g. A. LOANS TO SCHEDULED CLASSES AND CRIMINAL TRIBES SETTLEMENTS	31,986	61,500	21,270	44,800
g. B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS.				
Loans to Co-operative Building Societies ..	2,75,000	3,00,000	3,50,000	4,00,000
Loans to Co-operative Sale Societies ..	..	..	..	1,00,000
Short-term Loans to Central Co-operative Banks	5,000	..	10,000	..
TOTAL—g. B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS	2,80,000	3,00,000	3,60,000	5,00,000
g. C. LOANS TO CHENCHUS, KURUMBARS AND SHOLAGAS.				
Loans to Chenchus—Purchase of bulls and agricultural implements	4,594	..	742	2,000
TOTAL—g. C. LOANS TO CHENCHUS, KURUMBARS AND SHOLAGAS ..	4,594	..	742	2,000

g. MISCELLANEOUS LOANS AND ADVANCES—*cont.*

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
g. D. Loans relating to the Fisheries Department.				
Loans to divers for purchase of canoes ..	100	100	100	100
Advances to Fish-curers for storage sheds.	2,009	..	2,187	2,200
Loan for extension for Fisheries school, Nattika	750	..	..	..
Total—g. D. Loans relating to the Fisheries Department.	2,859	100	2,287	2,300
g. F. Advances to Local Bodies to cover Deficits.				
Bellary District Board	..	..	23,900	..
Dharapuram Municipal Council ..	5,000	..	..	..
Guntur Municipal Council	..	..	50,000	..
Kurnool Municipal Council	40,000	..	..	..
Madura District Board	2,685	..	..	..
Melapalaiyam Panchayat Board ..	..	..	6,000	..
Nilgiri District Board	52,000	..	..	..
Nandyal Municipal Council	30,000	..	..	..
Negapatam Municipal Council	..	..	23,000	..
Palni Municipal Council	..	..	31,000	..
Pollachi Municipal Council	..	..	10,000	..
Porto Novo Panchayat Board	3,000	..	..	..
Ramnad District Board	1,94,621	..	..	..
Srirangam Municipal Council	7,500	..	9,000	..
Tanjore Municipal Council	..	..	60,000	..
Tadpatri Municipal Council	14,000	..	..	..
Tiruvottiyur Panchayat Board	..	..	10,000	..
Udipi Municipal Council	20,000	..	..	..
Vaniyambadi Municipal Council ..	27,000	..	..	..
Virudunagar Municipal Council ..	..	..	20,000	..
Other local bodies	..	2,00,000	20,000	2,00,000
Total—g. F. Advances to Local Bodies to cover Deficits ..	3,95,806	2,00,000	2,62,900	2,00,000
g. G. Loans relating to the Industries Department.				
Advances to purchasers of chekkus on the hire-purchase system	..	1,100	..	600
Total—g. G. Loans relating to the Industries Department	..	1,100	..	600
TOTAL—g. MISCELLANEOUS LOANS AND ADVANCES	7,15,245	5,62,700	6,47,199	7,49,700

LOANS TO GOVERNMENT SERVANTS.				
MINOR HEADS OF ACCOUNT. (ITEMS OF GRANT.) (1)	Accounts, 1935–1936. (2)	Budget Estimate, 1936–1937. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
a. ADVANCES FOR THE PURCHASE OF MOTOR CARS	..	..	..	1,80,000
b. ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES	..	..	..	10,000
c. PASSAGE ADVANCES ..	..	..	..	8,000
d. OTHER ADVANCES (ADVANCES FOR THE PURCHASE OF TYPE-WRITERS)	..	..	..	5,000
TOTAL—LOANS TO GOVERNMENT SERVANTS (INCLUDED IN DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST)	..	..	..	2,03,000

DEPOSIT ACCOUNT OF THE GRANT FROM THE CENTRAL GOVERNMENT FOR

MAJOR and MINOR Heads of account. (1)	Receipts. Opening balance on 1st April 1935. (2)	Accounts, 1935–1936. (3)	Preliminary Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)
	RS.	RS.	RS.	RS.
DEPOSIT ACCOUNT OF THE GRANT FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS—				
A. General Administration—				
(i) Discretionary grants by District Officers		48,650 ‡ 1,350		
(ii) Establishment				
B. Public Health—				
(i) Rural Water-supply—				
(a) Works in charge of Inspector of Municipal Councils and Local Boards.		5,26,810 ‡ 23,190		
(b) Works in charge of Presidents of District Boards				6,00,000 (bracketed: A to C)
(ii) Village Sanitation—				
(a) Works		3,00,000 (bracketed: (a) and (b))	8 (bracketed: (a) and (b))	
(b) Establishment				
(iii) Anti-malarial measures ..		50,000		
C. Civil Works—				
Improvement of Village communications—		4,47,540 ‡ 2,460		
(a) Works in charge of Inspector of Municipal Councils and Local Boards ..				
(b) Works in charge of Presidents of District Boards.				
D. Co-operative—Training and Education			98,533	
TOTAL—DEPOSIT ACCOUNT OF THE GRANT FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS ..		13,73,000 ‡ 27,000	98,541	6,00,000

‡ Relates to the Orissa Province.

ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

Outgoings.				Explanatory Remarks.
Accounts, 1935–1936. (6)	Preliminary Accounts, 1936–1937. (7)	Budget Estimate, 1937–1938. (8)	Closing balance on 31st March 1938. (9)	(10)
RS.	RS.	RS.	RS.	
36,755 ‡ 1,178	10,060 1,060			
44,077 ‡ 1,996				
	16,452 2,37,786			
43,223		7,82,200	2,03,634	
	1,03,835			
14,972	† 48,273			
1,90,067 ‡ 106	31,976			
	62,944			
	1,45,694			
	3,155	54,400	40,978	
3,29,094 ‡ 3,280	6,61,235 ‡ 23,720	8,36,600	2,44,612	

† Excludes Rs. 29,658 relating to the Poonamalle Health Unit Scheme.

APPENDIX

DETAILED SCALES OF PAY OF GAZETTED (OTHER THAN ALL-INDIA SERVICES) AND NON-GAZETTED APPOINTMENTS PROVIDED FOR IN THE DETAILED BUDGET ESTIMATES.

I. GAZETTED OFFICERS.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
7. Land Revenue ..	Director of Survey	1,500—100—1,800	1,000—100/2—1,200.
	Deputy Director of Survey.*	....	650—50/2—850 * This scale will not come into effect so long as there are holders of the present selection grade posts in the service.
	Deputy Collectors	300—40—500 (E.B.)—50—850; 1,000—100—1,200.	250—50/2—700. (Promotees are to start on Rs. 300.)
	Assistant Directors of Survey ..		200—30/2—260—40/2—300—50/2—600.
	Assistant (Settlement Branch).	460	400.
	Printing and Photographic Expert.	400—20/2—600	200—25/2—500.
8. Provincial Excise..	Commissioner of Excise when not held by a Member of the Board of Revenue or I.C.S.	....	1,500—150/2—1,800.
	Deputy Commissioners of Excise.	1,400—75—1,550	800—100/2—1,000.
	Inspectors—		
	First grade	525	425.
	Second grade	425	375.
	Third grade	375	325.
	Fourth grade	325	275. [NOTE.—If it is decided to introduce direct recruitment, direct recruits will draw Rs. 175 during the training period and Rs. 225 for the remaining period of probation and then come on to the ordinary scale at Rs. 275.]
	Secretary to the Excise Commissioner.	600—50—900; 1,000—100—1,200 ..	500—50/2—700.
	Assistant Commissioners ..		
10. Forest	Extra Assistant Conservators ..	250—25—900	200—30/2—260—40/2—500—50/2—700.
	Inspector of Livestock ..	200—25—400	175—30/2—325.
11. Registration ..	Inspector-General of Registration.	1,250—50—1,500	1,000—100/2—1,200.
	Personal Assistant to the Inspector-General of Registration.	Grade pay plus Madras house allowance.	600—50/2—800 (without any allowances).
	District Registrars	250—30—400—50—500; 600; 700 ..	150—25/2—200—30/2—320—40/2—400—50/2—500. (Promotees to start on Rs. 200.)
25. General Administration.	Assistant Secretaries to Government.	500—50—800	400—75/2—700.
	Assistant Secretary to Government, Finance department (permanent).	....	500—75/2—800—100/2—900.
	Assistant Secretaries, Board of Revenue, Land Revenue and Settlement.	300—40—500—50—850	250—50/2—700.
	Examiner of Local Fund Accounts.	(i) If the post is held by an officer of the Indian Audit and Accounts Service— 1,300—100—1,700. (ii) If the post is held by an officer not belonging to the Indian Audit and Accounts Service— 1,200—50—1,500.	(i) Pay in the regular line plus Rs. 10[illegible] special pay plus Rs. 100 Specia[illegible] compensatory allowance plu[illegible] Madras house allowance i[illegible] admissible. (ii) 800—100/2—1,000.
	Deputy Examiner of Local Fund Accounts.	350—25—500	300—50/2—500.

* [NOTE.—The Assistant Director of

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
25. General Administration—*cont.*	Assistant Curator, Madras Record office.	350—25—500—50—800	300—40/2—500—50/2—700.
	(If a retired Government servant is appointed to the post of Assistant Curator).	300	200.
	Secretary, Legislative Assembly Department.	1,000—50—1,500	750—75/2—1,200.
	Deputy Secretary, Legislative Assembly Department.	....	550—50/2—900.
	Council Secretaries	500	400.
	Assistant Secretary, Legislative Assembly Department.	350—30—500	250—40/2—450.
	Senior Translator	500—25—650	400—50/2—550.
	Translators	300—20—500	200—40/2—400.
	Personal Assistant to the Inspector of Municipal Councils and Local Boards.	300—40—500 (E.B.)—50—850 ..	250—50/2—700 (Recruits by transfer from the Revenue Subordinate Service to start on Rs. 300).
27. Administration of Justice.	Registrar, High Court ..	Pay in the regular line plus special pay plus Madras House Allowance; subject to a maximum of Rs. 2,150. This scale applies only to an officer of the Indian Civil Service appointed to the post. No scale of pay was prescribed for others.	1,400—100/2—1,800. This scale is applicable to an officer recruited direct or promoted from the High Court staff and is sanctioned as an *ad interim* measure till the pay of District Judges is revised.
	Master, High Court	1,500—60—1,800	1,100—100/2—1,500. This scale is applicable to an officer recruited direct or from the High Court staff.
	Deputy Registrar, High Court.	900—60—1,200	750—50/2—1,000. This scale is applicable to an officer recruited direct or from the High Court staff.
	Sub-Judges	650—50—850; 1,000—100—1,200 ..	550—50/2—700.
	District Munsifs	300—40—500 (E.B.)—50—600 ..	250—50/2—500.
	Official Referee	650—50—850	650—50/2—750.
	Assistant Registrar, Original Side, High Court.	500—30—650	400—50/2—550.
	Assistant Registrar, Appellate Side, High Court.	500—30—650	400—50/2—550.
	Second Assistant Registrar, Original Side, High Court.	400—30—550	300—50/2—450.
	Editor, Madras Law Reports ..	450	400.
	Reporters	250	200.
	Chief Judge, Court of Small Causes, Madras.	2,000	1,200—100/2—1,400.
	Puisne Judge, Court of Small Causes, Madras.	650—50—850	550—50/2—700.
	Do.	650—50—1,000	550—50/2—700 plus Madras house allowance.
	Registrar, Court of Small Causes, Madras.	300—40—500—50—600	250—50/2—500.
	Judge, City Civil Court ..	1,500	900—50/2—1,000.
	Judge, Court of Small Causes, Trichinopoly.	650—50—850	550—50/2—700.
	Administrator-General and Official Trustee—		
	If the post is held by an officer appointed by direct recruitment.	1,400—50/2—1,800	900—50/2—1,200.
	If the post is held by a Judicial Officer of Government.	1,275—75—1,500—100—1,800 ..	(900—50/2—1,200 — bracketed with above)
	Advocate-General	1,800	1,500.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
27. Administration of Justice—*cont.*	Solicitor to Government ..	1,100	850.
	Crown Prosecutor .. .. Public Prosecutor	500	400.
	Government Pleader ..	350	300.
	Chief Presidency Magistrate ..	1,500—100—1,800	1,000—100/2—1,200.
	Second, Third and Fourth Presidency Magistrates.	300—40—500 (E.B.)—50—850 ..	250—50/2—700.
28. Jails and Convict Settlements.	Superintendents (Madras Jail Service).	Medical. Non-Medical. Class I (*a*) .. 700—50—950 600—50—1,000 Class I (*b*) .. 550—50—700 450—30—600 Class II .. .. 400—20—500 Class III .. .. 300—20—500 Class IV .. .. 300—15—450	220—30/2—310—40/2—350—50/2—550—75/2—850. The revised time-scale is subject to the conditions (i) that an officer shall be allowed to draw increments beyond Rs. 450 per mensem only while and for so long as he holds charge of a Central Jail or a Borstal School, and (ii) that the first increment beyond Rs. 450 may be drawn only after the officer has held such charge for a total period of six months and has been certified by the Inspector-General of Prisons as fit to continue to hold such charge.
29. Police	Deputy Superintendents of Police.	250—275—300—20—500—500—520—20—600—20—700, 800.	220—30/2—310—40/2—350—50/2—600.
	Police Surgeon	500—100—700	450—75/2—600.
Madras Electrical Service.	Chief Engineer for Electricity.	3,750 (Personal to Mr. Howard who is on contract).	(*a*) 1,500—150/2—1,800.
	Superintending Engineers ..	....	(*a*) 1,000—100/2—1,200.
	Engineer-in-charge, Mettur System.		(If and when such appointments are created.)
	Officers of the rank of Executive Engineers—		
	Chief Engineer's office—		
	Personal Assistant to the Chief Engineer.	800—50—900	(*a*) Rs. 500—50/2—850.
	Executive Engineer, Electrical.	725—50—1,025—50/2—1,075 (E.B.) —50—1,275—50/2—1,375.	
	Operation of Pykara and Mettur Projects, etc.—		
	Resident Engineer ..	1,750 (Personal to Mr. Truscott) ..	
	Divisional Electrical Engineers.	Newly proposed	
	Executive Engineer, Coimbatore district.	Newly proposed	
	Electrical Inspector to Government. Electrical Engineer to Government.	725—50—1,025—50/2—1,075 (E.B.) —50—1,275—50/2—1,375.	
	Officers of the rank of Assistant Engineers—		
	Chief Engineer's office—		
	Assistant Engineer (permanent).	250—20—550 (E.B.)—20—750 ..	200—30/2—380—40/2—500.
	Assistant Executive Engineer (temporary).	375—50—525—50/2—575—625—625—50—975.	
	Operation of the Pykara and Mettur Projects, etc.—		
	Operating Engineer .. Assistant Engineers.	Newly proposed	

(*a*) This rate of pay will eventually apply. During the transition period, existing men will [illegible]
agreements or officers will be recruited from outside on [illegible]

APPENDIX—*cont.*

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
Madras Electrical Service—*cont.*	Officers of the rank of Assistant Engineer s—*cont.*	RS.	RS.
	Under the Electrical Inspector—		
	Junior Electrical Inspector.	250—20—550—(E.B.)—20—750 ..	200—30/2—380—40/2—500.
	Under the Electrical Engineer—		
	Assistant Engineers ..	375—50—525—50/2—575—625—625—50—975.	
36. Scientific Departments.	Superintendent of Government Museum and Principal Librarian, Connemara Public Library.	500—50—1,000	400—75/2—550—100/2—850.
	Librarian, Connemara Library.	250—25—500—50—800	200—30/2—260—40/2—500—50/2—700.
37. Education ..	Director of Public Instruction.	*	1,500—150/2—1,800.
	Madras Educational Service (Men).	250—25—500 (E.B.)—50—800 ..	200—30/2—260—40/2—500—50/2—700.
	Madras Educational Service (Women).	350—25—750; 800—25—900—900—50—1,050. 200—20—400 (E.B.)—25—500 .. 250—25—500—50--750	200—30/2—500.
	LAW COLLEGE.		
	Principal	1,250—50—1,800	800—75/2—1,100.
	Vice-Principal	600—50—1,200	500—50/2—800.
	Professor	400—25—800	300—30/2—360—40/2—600.
	Part-time Lecturers ..	250	250.
	ENGINEERING COLLEGE.		
	Professor of Mechanical Engineering. Professor of Electrical Engineering. Additional Professor of Civil Engineering.	1,000—50—1,500	600—75/2--900. NOTE.—If the existing incumbents are continued after the expiry of the present period of contract, the scale of pay will have to be settled afresh, as one of the terms of the new contract.
	Instructor in Surveying and Drawing. Assistant Professor of Electrical Engineering. Instructor in Civil Engineering. Instructor in Mechanical Engineering.	250—25—500—50—800	200—30/2—260—40/2—500—50/2—700.
	Lecturer in Electrical Engineering.	250—25—500	200—30/2—260—40/2—420.
	Senior Workshop Instructor ..	400—20—600	200—30/2—260—40/2—420.
	TEACHERS' COLLEGE.		
	Adviser to Government on Manual Training.	400—20—500	200—30/2—260—40/2—500 (Designation of the post to be Manual Training Expert).
38. Medical	Surgeon-General	*	1,500—150/2—1,800.
	Civil Surgeons	500—50—900; 1,000	450—75/2—750.
	Civil Assistant Surgeons ..	200—15—350—20—450	M. 175—25/2—400. W. 175—20/2—275—25/2—400.

* No pay has been fixed for a Provincial Service officer holding the post. The revised [illegible] officer a ppointed to the post.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
38. Medical—*cont.*	Teaching appointments—		
	Clinical—		
	Tutors or Assistants ..	200—15—350—20—450	200—25/2—300.
	Lecturers—		
	Civil Surgeon's cadre ..	500—50—900	310—30/2—400—40/2—480.
	Assistant Surgeon's cadre.	200—15—350—20—450	
	Professors	500—50—900	500—75/2—800.
	Non-clinical—		
	Tutors or Assistants ..	250—10—350 .. .. .. 350—20—550—25—800 .. .. 200—15—350—20—450	220—30/2—340.
	Lecturers	350—20—550—25—800 .. .. 200—15—350—20—450	360—40/2—480—50/2—580.
	Professors	700—100/2—1,200 .. .. 500—50—900 .. .. .. 1,100—50—1,600 .. .. 625—1,150	600—75/2—900.
	Radiologist	1,000—50—1,500 *plus* a special pay of Rs. 200 (personal to Captain Barnard).	600—75/2—900.
	Superintendent, Victoria Caste and Gosha Hospital.	450—50/3—850 *plus* a special pay of Rs. 300.	500—75/2—800 and Madras house allowance. NOTE.—This scale of pay will apply only when an officer of the Madras Medical Service is appointed to the post. When a member of the Women's Medical Service is appointed to the post, the terms of appointment will be those arranged with the Countess of Dufferin Fund Council.
	Director, Tuberculosis Institute.	500—50—900; Selection grade Rs. 1,000.	500—75/2—800.
	Dental Surgeon	500—50—900	300. NOTE.—The post will in future be part-time and held by a private dental surgeon.
	Public Analyst	For an officer of Asiatic domicile; 600—50—1,650. For an officer of non-Asiatic domicile; 1,000—50—2,050.	500—50/2—750—75/2—900.
	Senior Assistant to the Public Analyst.	200—15—350—20—450	175—25/2—400.
	Chemical Examiner (who is also Professor of Chemistry in the Medical College).	700—50—1,500; (scale of pay for a non-I.M.S. officer.)	600—75/2—900.
	Assistant Chemical Examiners.	200—15—350—20—450	175—25/2—400.
	Research Officer, Pharmacological Unit, Madras Medical College.	500—50—900; Selection grade Rs. 1,000.	If held by a Civil Surgeon—450—75/2—750. If held by a Civil Assistant Surgeon —175—25/2—400 *plus* special pay Rs. 50.
	Research Chemist	250—25—500	175—25/2—400.
	Lady Tutor, Medical College ..	200—15—350—20—450	175—20/2—275—25/2—400.
	Police Surgeon	500—100—700	450—75/2—600.
	Principal, School of Indian Medicine and Hospital attached thereto.	600—50—900	500—75/2—800.
			NOTE.—In the past Military Assistant Surgeons in civil employ in this Presidency have been allowed to draw the Government of India's rates. This practice will continue.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
39. Public Health ..	Director of Public Health—		
	Non-I.M.S. Officer ..	1,500—50—1,750	1,300—100/2—1,500.
	Assistant Directors of Public Health.	600—50—1,200	600—100/2—1,000.
	Sanitary Engineer ..	For an officer of non-Asiatic domicile (basic pay). / For an officer of Asiatic domicile. Age last birthday from 30 to 35— 725—975 / 725—975 Age last birthday 36 and above— 1,625—2,150 / 1,375—2,150	700—100/2—1,000.
	Deputy Sanitary Engineers..	Pay in one of the following scales according as the Local Government may decide :— 375—975 (basic pay) *or* 375—1,375 (basic pay)	260—30/2—380—40/2—500—50/2—600.
	District Health Officers ..	250—20—450 (E.B.)—25—600 ..	220—30/2—340—40/2—580.
	Municipal Health Officers (First class).	250—20—450 (E.B.)—25—600 ..	220—30/2—340—40/2—580.
	Director of Town-Planning ..	2,000	700—100/2—1,000. If suitable men cannot be obtained in India and if the revised scale does not attract suitable candidates from overseas, appointment may be made on contract on adequate terms.
	Personal Assistant to the Director of Town-Planning.	300—20—500	200—30/2—380—40/2—420.
	Assistant Director, King Institute, Guindy.	500—50—900	450—75/2—750.
	Senior Chemical Assistant, King Institute, Guindy.	200—15—350—20—450	175—25/2—400.
	Senior Bacteriological Assistant, King Institute, Guindy.	200—15—350—20—450	175—25/2—400.
	Assistant Surgeon, Pasteur Institute.	300—15—450—20—650	220—30/2—340—40/2—580.
	Special Officer (Temporary), King Institute, Guindy.	300—15—450—20—650	220—30/2—340—40/2—580.
	Assistant Surgeons in the King Institute, Guindy.	300—15—450—20—650	200—25/2—300—30/2—480.
40. Agriculture ..	Director of Agriculture ..	1,250—50—1,500	1,200—100/2—1,400.
	Headquarters Deputy Director of Agriculture.	Grade pay plus Madras house allowance.	800—100/2—1,000 (without any special pay or Madras house allowance).
	Principal, Agricultural College, Coimbatore.	Grade pay plus special pay of Rs. 75.	800—100/2—1,000 (without any special pay or Madras house allowance).
	Assistant Director of Agriculture, M.A.S.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Curator, M.A.S.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Lecturers, M.A.S.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Assistant Research Officers, M.A.S.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Lecturer in Engineering ..	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Assistant Agricultural Engineer.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.
	Oil Seeds Specialist	250—25—750	200—30/2—260—40/2—500—50/2—700.
	Soil Physicist	250—25—750	200—30/2—260—40/2—500—50/2—700.
41. Veterinary ..	Director, Madras Veterinary Services.	1,250—50—1,500	1,200—100/2—1,400.
	Principal, Veterinary College ..	Grade pay plus Rs. 50 special pay plus Madras house allowance.	800—100/2—1,000 (without any special pay or Madras house allowance).

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
41. Veterinary—*cont.*	District Veterinary Officers ..	250—25—750; 800—25—1,000 ..	200—30/2—260—40/2—700.
42. Co-operative credit.	Registrar of Co-operative Societies.	*	1,200—100/2—1,400.
	Joint Registrar of Co-operative Societies.	1,050—50—1,200	700—100/2—1,000.
	Deputy Registrar of Co-operative Societies.	300—30—450—500 (E.B.)—50—750 ..	200—30/2—260—40/2—500—50/2—700.
43. Industries (except Fisheries).	Director of Industries ..	*	1,200—100/2—1,400.
	Deputy Director of Industries.	750—50—1,500	700—100/2—1,000.
	Industrial Engineer ..	750—25—1,000	
	Principal, School of Technology.	250—25—500—50—800	
	Principal, School of Arts and Crafts.	500—550—50/2—600—50—800—800—50—1,000.	
	Assistant Director (Textiles) and Principal, Government Textile Institute.	600—50—900	420—30/2—600—50/2—700.
	Inspector of Industrial Schools.	600—50—1,000	
	Oil Chemist and Soap Expert.	500—50—750	
	Sericultural Expert ..	250—25—650	
	Assistant Industrial Engineers.	300—15—450	
	Senior Lecturer, School of Technology.	200—20—500	200—30/2—410.
	Superintendent, Leather Trades Institute.	300—25—600	
	Leather Research Chemist ..	300—20—500	
	Director of Cinchona ..	1,250—50—1,500 + O.P. £30 ..	600—50/2—700—75/2—1,000.
	Manufacturing Chemist ..	500—50—1,250 + O.P. £25 ..	400—50/2—650.
	Superintendents, Anamalais and Naduvattam plantations.	450—10—550—15—700	250—30/2—520—40/2—600.
43. Industries—Fisheries.	Director of Fisheries ..	750—30—1,200	600—75/2—900.
	Assistant Director (Coast) ..	250—25—500—50—750	
	Assistant Director (Inland) ..	250—25—500	200—30/2—260—40/2—500.
	Assistant Director (Pearl and Chank Fisheries).	200—20—400	
47. Miscellaneous Departments.	Chief Inspector of Factories ..	700—50—1,200	600—75/2—900.
	Inspectors of Factories ..	400—30—700	200—30/2—440—40/2—600.
	Assistant Inspector of Factories.	250—10—350	200—30/2—410.
	Gazetteer and Statistical Memoirs Staff—		
	Personal Assistant	400	Grade pay of the officer selected for the post plus Madras house allowance.
	Chief Inspector of Boilers ..	700—30—1,000	600—75/2—900.
	Inspectors of Boilers ..	400—30—700	250—30/2—520—40/2—600.
	Personal Assistant to the Commissioner of Labour.	300—40—500—50—850	250—50/2—700.
	Secretary to the Commissioner for Government Examinations.	375	300 (when the post is held by a retired officer of Government).

* No pay has been fixed for a Provincial Service

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
		RS.	RS.
50. Civil Works ..	General Superintendent, Public Works Workshops and Stores, Madras.	625—50/2—675—50—725—50/2—775—50—1,025—50/2—1,075—50—1,275—50/2—1,375.	500—50/2—850.
	Consulting Architect to Government.	For an officer of non-Asiatic domicile. / For an officer of Asiatic domicile. RS. / RS. Age last birthday 30—35. 725—975 / 725—975 Age last birthday 36 and above. 1,625—2,150 / 1,375—2,150 + O.P. £13-6-8.	700—100/2—1,000 when an officer holds the post independently of the post of Director of Town-Planning.
	Junior appointments—		
	Assistant Engineers including Superintendent, Divi Pumping Station.	250—20—550 (E.B.)—20—750 ..	200—30/2—380—40/2—500.
	Junior Superintendents, Public Works Workshops, Dowlaishweram and Bezwada, and Assistant Superintendents, Public Works Workshops, Madras.	375—50—525—50/2—575—50—625—50/2—675—50—975.	
	Assistant Superintendent, Public Works Stores, Madras.	300—20—500	
	District Board Engineers ..	400—50—650; 700—100—1,000; 1,000—100—1,200.	250—50/2—600; 650—50/2—850.
56. Stationery and Printing.	Stationery office—		
	Assistant Superintendent of Stationery.	500—25—750	400—50/2—650.
	Government Press—		
	Superintendent	800—50—1,200	750—75/2—1,050.
	Deputy Superintendent ..	550—40—750	450—50/2—650.
	Deputy Superintendent ..	550—40—750	2 Assistant Superintendents, 1 Linotype Instructor, 1 Monotype Instructor (if and when the post is created), each on 200—30/2—440.
	Assistant Superintendent ..	300—20—400	
	Linotype Instructor ..	500—30—650	

II. NON-GAZETTED OFFICERS.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(a) PARTICULAR TO DEPARTMENTS.		
7. Land Revenue ..	Sarishtadars	200—10—300	175—15/2—250.
	Sub-Assistants—Survey ..	175—10—275	150—10/2—200.
	Supervisors	150—5—200	125—10/2—175.
	Draughtsmen and Computers ..	200—10—250; 200; 75—7½—150; 60; 35—1—55.	150—15/2—180—20/2—200; 150; 65—10/2—95—15/2—125; 55; 28—2/2—42—1/2—45.*
	Inspectors	60—4—80; 35—35—1½—50—60 ..	55—5/2—70; 30—3/2—45—2/2—55.
	Publication Manager ..	200	175.
	Computer-Draughtsmen ..	70—3—100; 30—1—50	60—5/2—85; 28—2/2—42—1/2—45.*
	Photographers	100—5—150; 65—3—95; 50—1—60; 30; 15—1—25.	85—7½/2—115—10/2—125; 60—4/2—80; 45—2/2—55; 28; 15—2/2—23—1/2—24.
	Compositors	40—1—55; 23, 23, 23—1—35 ..	35—2/2—49—1/2—50; 22—2/2—30—1/2—33.
	Mechanic	75—5—125	65—5/2—70—7½/2—100.
	Deputy Surveyors	40—41—2—65—1½—80; 35—35—2—65—1½—80.	30—3/2—66—4/2—70 } with Presidency allowance.
	Draughtsman	40—40—1½—55—1—65 35—35—1½—50—1—60.	30—3/2—45—2/2—55 } with Presidency allowance. 30—3/2—45—2/2—55.
	Plate correctors	35—1—55	30—2/2—50.
	Head Surveyors	75—5—125	65—5/2—70—7½/2—100.

* With Presidency allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)		Revised scale of pay. (4)
	(a) PARTICULARS TO DEPARTMENTS—*cont.*	RS.		RS.
7. Land Revenue—*cont.*	Deputy Surveyors	35, 35—2—65—1½—80; 35—35—1½—50—1—60.		30—3/2—66—4/2—70; 30—3/2—45—2/2—55.
	Field Surveyors	30; 22½		28; 21.
	Supervisors	150—5—200—10—220		125—10/2—175—15/2—190.
	Overseers	50—2½—100		50—4/2—90.
	Clerk draughtsmen	35—35—1½—50—1—60	RS.	30—3/2—45—2/2—55.
8. Provincial Excise ..	Assistant Inspectors ..	First grade	200	175.
		Second grade	175	150.
		Third grade	150	125.
	Laboratory Assistants ..	First grade, 200—12½—300 ..		175—15/2—250.
		Second grade, 120—7½—180 ..		100—10/2—150.
		Third grade, 80—5—100		70—5/2—85.
	Ganja Special Botanist ..	200—10—250		175—15/2—220.
	Sub-Inspectors	First grade	90	80.
		Second grade	80	70.
		Third grade	70	60.
		Fourth grade	60	55.
	Miscellaneous posts—			
	Plant collector	30—1—40		28—2/2—38.
9. Stamps	Vendors	94; 52		90; 50.
10. Forest	Head Clerks in District Forest offices.	70—4—90		65—5/2—80.
	Curator, Forest College ..	100—5—150		85—5/2—95—10/2—125.
	Overseer	50—2½—100		50—4/2—90.
	Rangers	First grade	225	200.
		Second grade	200	175.
		Third grade	175	150.
		Fourth grade	150	130.
		Fifth grade	125	75—5/2—90—10/2—110.
		Sixth grade	100	
		Seventh grade	80	
	Foresters	First grade	50	45.
		Second grade	45	40.
		Third grade	40	36.
		Fourth grade	35	32.
		Fifth grade	30	28.
	Forest guards	First grade	24	23.
		Second grade	21	20.
		Third grade	18	17.
		Fourth grade	15	15.
	Miscellaneous appointments—			
	Draughtsmen	80—4—100		70—5/2—85.
		60—4—80		55—5/2—70.
		35—35—1½—50—1—60		30—3/2—45—2/2—55.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(a) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
10. Forest—*cont.*	Miscellaneous appointments—*cont.*		
	Veterinary Assistants ..	60—120	55—5/2—100.
	Sub-Assistant Surgeon ..	75—175	65—7½/2—110—10/2—170.
	Teachers	20—1—30	20—2/2—24—1/2—28.
	Havildars	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Engine driver (temporary) ..	60—4—80	55—5/2—70.
11. Registration ..	Sub-Registrars	65—5—150; 160—5—200; 200—10—250.	I Grade: 140—10/2—180. II Grade: 60—7½/2—90—10/2—130.
	Reserve Sub-Registrars ..	35; 40	30; 35.
	Photographer	100—5—150	85—7½/2—115—10/2—125.
	Developers and Projectors ..	50—2½—75	45—5/2—70.
	Fixers and Toners	30	28.
	Washers and Feeders ..	15—1—25	15—2/2—23—½—24.
25. General Administration.	Superintendents, Secretariat Departments, P.S.G.'s office and Legislative Assembly Department.	200—20—400	175—25/2—200—30/2—260—40/2—300—50/2—350.
	Manager, M.S.G.'s office ..	If recruited direct } 300—25—500. If promoted from office }	250—30/2—400. 175—25/2—200—30/2—260—40/2—300—50/2—350.
	Upper Division Clerks, Offices of M.S.G. and Governor's Secretary.	100—5—150—10—220	90—10/2—180.
	Lower Division Clerks, Offices of M.S.G. and Governor's Secretary.	40—5—90—6—120	40—7½/2—100.
	Lower Division Clerks, M.S.G.'s office.	40—5—90—6—120	40—3/2—55—5/2—70.
	Band Establishment of His Excellency the Governor—		
	Director of Music ..	400—10—500	400—20/2—500.
	Band Master Sergeant ..	110—5—135	100—7½/2—115—10/2—125.
	Sergeants	80—2—90	75—4/2—83—2/2—85.
	Private and First Class Musicians.	65—2—75	60—4/2—68—2/2—70.
	Private and Second Class Musicians.	55—2—65	50—4/2—58—2/2—60.
	Private and Third Class Musicians.	45—2—55	40—4/2—48—2/2—50.
	Superintendent, Government House Gardens.	200—15—425	200—20/2—240—35/2—450.
	Garden Foreman and Garden Overseer, Government House, Ootacamund.	45—3—75	40—5/2—65.
	Pupils	30	30.
	Upper Division Clerks, Secretariat.	70, 70—10—150—5—175	60—10/2—120—15/2—150.
	Lower Division Clerks and Typists, Secretariat.	40, 40—5—65—3—80	40—3/2—55—5/2—70.
	Senior Assistant, Madras Record Office.	200—10—250	175—15/2—220.
	Referencers, Madras Record Office.	65—4—125	55—5/2—70—7½/2—100.
	Durwan	20—½—25; 15—20	17—½—22 *; 12—17.*
	Steno-typists to Ministers and Members of Government.	100—6—220; 40—6—160 ..	40—10/2—130.
	Reporters, Legislative Assembly Department.	125—5—200—10—250	100—10/2—160—15/2—220.
	Inspectors and Superintendents, Local Fund Audit.	150—15—240—20—400; 150—15—240.	125—15/2—200—25/2—300.
	Clerks, Local Fund Audit ..	35—5—40—4—120—3—150; 35—5—40—2½—80.	40—5/2—50—7½/2—125. 30—4/2—70.

* With Presidency allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
25. General Administration—*cont.*	Tahsildars	200—10—300	175—15/2—250.
	Sarishtadars		
	Deputy and Assistant Tahsildars.	150—5—200; 125	125—10/2—175; 100.
	Monigar, Aminidivi Islands ..	100—5—125	85—5/2—90—7½/2—105.
	Clerks in Laccadive and Aminidivi Isands.	40; 35; 20	35; 30; 19.
	Head clerks, Ganjam and East Godavari Agency.	80—4—120	90.
	Manager, Office of the Inspector of Municipal Councils and Local Boards.	150—5—200—10—250	125—10/2—175—15/2—220.
	Assistant Translators ..	150—10—250	125—15/2—200.
	Senior Assistants, Translator's Department.	85—4—125	70—5/2—85—7½/2—100 *plus* Madras house allowance.
	Junior Assistants, Translator's Department.	65—4—85	55—5/2—70 *plus* Presidency allowance
	Court of Wards Manager ..	350—20—450	300—25/2—375.
	Clerks under Court of Wards Establishments.	55; 50; 30	50; 45; 28.
	Sergeant — Office of the Board of Revenue.	25—3—40	23—3/2—35—2/2—37.
	Jamadar — Office of the Board of Revenue.	20—1/2—25	19—1/2—24.
	Oriya Translator	100—5/2—150	85—4/2—125.
	Assistant Oriya Translator ..	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Mica Inspector	80—4—100	70—5/2—85.
	Assistant Mica Inspector ..	35—35—1½—50—1—60; 60—4—80..	30—3/2—45—2/2—55; 55—5/2—70.
	Draughtsman	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Sub-Assistant Surgeons ..	75—5—175	65—7½/2—110—10/2—170.
	Sub-Overseers	50—2½—100	50—4/2—90.
	Draughtsman	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidenc allowance.
	Shroff and Kanakapillais ..	40—40—1½—55—1—65	30—3/2—42—2/2—50 *plus* Presiden allowance.
		23—23—23—1—35	20—2/2—24—1/2—30 *plus* Presiden allowance.
	Amin	20—1—35	20—2/2—32—1/2—33.
	Deputy Surveyor	35—35—2—65—1½—80	30—3/2—66—4/2—70.
	Head Tester — Weights and Measures Establishments	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presiden allowance.
	Smith — Weights and Measures Establishments	23—23—23—1—35	19—2/2—25—1/2—30 *plus* Presiden allowance.
	Attender — Offices of the Secretary to His Excellency the Governor and Military Secretary to His Excellency the Governor.	23—23—1—35	23—23—1/2—35.
	Daffadar — do.	20—1—25	20—1/2—25.
	Peon — do.	20—1—25	20—1/2—25.
	Peon — do.	15—1—20	15—1/2—20.
	Harkara — do.	20—1—25	20—1/2—25.
	Harkara — do.	15—1—20	15—1/2—20.
	Harkara — do.	18	17.
	Motor cyclist — do.	20—1—35	20—2/2—34—1/2—35.
	Tent Tindal — do.	40	35.
	Tent Lascar — do.	30	28.
	Nurse	30—2—70	30—3/2—45—2/2—55.
	Compounders	30—1/2—35—5/5—40	28—1/2—40.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
25. General Administration—*cont.*	Executive Council Dubash ..	50	45
	Legislative Council Dubash ..	50	45
	Overseer	150—5—200	125—10/2—175.
	Shipping clerks	30—1—45	28—2/2—40.
	Attender, Legislative Assembly Department.	35—1/2—40	30—1/2—35.
27. Administration of Justice.	High Court—		
	Sub-Assistant Registrars ..	340—20—400	300—25/2—350.
	Chief Interpreter	340—20—400	280—35/2—350.
	Managers	270—10—300	240—15/2—270.
	Interpreter (Gujarati) ..	300—10—350	260—20/2—300.
	Interpreters (Junior) ..	200—10—300	180—15/2—255.
	Bench clerks	} 150—10—250	135—15/2—225.
	Appeal examiners ..		
	Head clerks		
	Accountant		
	Decree clerk		
	Superintendents of Translators.		
	Shorthand writers ..		
	Interpreters		
	Clerks	} 100—10—150	90—15/2—135.
	Junior shorthand writers ..		
	Translators		
	Clerks, upper division, including Superintendent of Copyists' Establishment.	65—4—125	55—5/2—70—7½/2—100.
	Clerks, lower division, including Assistant Superintendent in the Copyists' Establishment.	40—40—2½—65—3/2—80	37—3/2—70.
	Typists	40—40—2½—65—3/2—80	37—3/2—70.
	Overseer	100—2½—120	90—5/2—100.
	Court-keeper and crier ..	100	90
	Court-keepers	75	70
	Circulation peon, gollah, binder.	23—23—23—1—35	20—2/2—30 with Presidency allowance.
	Jamadar	30	28
	Examiners	40—1—50	35—2/2—45.
	Readers	40	35
	Copyists	30	28
	Attenders	20	19
	Daffadars	20—1/2—25	17—1/2—22 with Presidency allowance.
	Offices of Law Officers—		
	Manager	125—5—150	100—7½/2—115—10/2—125.
	Office of the Administrator-General—		
	Surveyor	65—3—95	60—5/2—85.
	Offices of the Presidency Magistrates—		
	Chief Clerks	125—5—150	100—7½/2—115—10/2—125.
	Interpreters	85—4—125	70—5/2—85—7½/2—100 *plus* Madras house allowance.
	Interpreter	65—4—85	55—5/2—70 *plus* Presidency allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
27. Administration of Justice—*cont.*	Presidency Court of Small Causes, Madras—		
	Head Clerk	125—5—150	100—7½/2—115—10/2—125.
	Treasurer	85—4—125	70—5/2—85—7½/2—100 *plus* Madras house allowance.
	Court-keeper	65—4—85	55—5/2—70 *plus* Presidency allowance.
	Interpreter	125—5—150	100—7½/2—115—10/2—125.
	Interpreters	85—4—125	70—5/2—85—7½/2—100 *plus* Madras house allowance.
	Court-keepers and criers ..	20—1/2—25	17—1/2—22 *plus* Presidency allowance.
	Examiner	40—1—45	35—2/2—39—1/2—40.
	Reader	30—1—35	28—2/2—32—1/2—33.
	Copyists	23	22
	Peons	20	19
	Nazir	85—4—125	70—5/2—85—7½/2—100 *plus* Madras house allowance.
	Bailiff	125—5—150	110—10/2—140.
	Bailiffs	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency allowance.
	Do.	25—1—35	23—2/2—33.
	Do.	23—1—35	22—2/2—32—1/2—33.
	Court of Small Causes, Trichinopoly—		
	Sarishtadar	125—5—150	100—7½/2—115—10/2—125.
	Munsif, Madura ..	50	45
	Establishment in the Sheriff's Office—		
	Deputy Sheriff	150—10—200	125—15/2—155—20/2—175.
	Bailiff	80	70
	Do.	70	65
	Bailiffs	25—1—35	23—2/2—33.
	City Civil Court, Madras—		
	Sarishtadar	180—10—240	150—20/2—210.
	Translators	85—4—125	70—5/2—85—7½/2—100 with Madras house allowance.
	Do.	65—4—85	55—5/2—70 with Presidency allowance of Rs. 6-8-0.
	Clerk	125—5—150	100—7½/2—115—10/2—125.
	Nazir	65—4—85	55—5/2—70 with Presidency allowance of Rs. 6-8-0.
	European Bailiff and Court-keeper.	65—4—85	55—5/2—70 with Presidency allowance of Rs. 6-8-0.
	Process-writers	23—1—35	22—2/2—32—1/2—33.
	Bailiffs	23—1—35	22—2/2—32—1/2—33.
	Examiner	40—1—45	35—2/2—39—1/2—40.
	Reader	30—1—35	28—2/2—32—1/2—33.
	Copyists	23	22
	Mufassal Civil and Sessions Courts—		
	Sarishtadars	180—10—240	150—20/2—210.
	Do.	125—5—150	100—7½/2—115—10/2—125.
	Translators	80—4—120	75—5/2—85—7½/2—100.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.* Mufassal Civil and Sessions Courts—*cont.*	RS.	RS.
27. Administration of Justice—*cont.*	Translator	60—4—80	55—5/2—70.
	Head clerks	125—5—150	100—7½/2—115—10/2—125.
	Superintendents, Copyist establishments.	60—4—80	55—5/2—70.
	Do.	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Assistant Superintendents, Copyist establishments. Examiners	35—1—40	30—2/2—36.
	Readers	25—1—30	23—2/2—27—1/2—28.
	Copyists	20	19
	Peons	18	17
	Do.	17	16
	Do.	16	15
	Nazirs	80—4—120	70—5/2—85—7½/2—100.
	Deputy Nazirs	60—4—80	55—5/2—70.
	Assistant Nazirs ..	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Amins	22—1—35	21—2/2—31—1/2—33.
	Peons	15	15
	Do.	14	14
28. Jails and Convict Settlements.	Jailers	200—15—350	175—25/2—300.
	Deputy Jailers	75—5—150	70—7½/2—130.
	Reserve Deputy Jailers ..	60; 70	55; 65.
	Jailers in Sub-Jails	60—4—80; 35—35—1½—50—1—60; 20—1—35; 20—1/2—25.	55—5/2—70; 30—3/2—45—2/2—55; 19—2/2—25—1/2—30; 19—1/2—24.
	Gatekeepers	40—2—60	35—4/2—55.
	Warders (male and female) ..	40—2—60; 30—1—40; 26—1—31 (City *); 25—1—30 (mufassal *); 18—19—21—23 (City); 17—18—20—22 (mufassal). * Increments accrue after 5, 5 and 7 years.	35—4/2—55; 28—2/2—32—1/2—35; 24—2/2—26—1/2—28; 16, 16½—17½—19½—21½ †. † Warders in the City draw Presidency allowance.
	Clerks, Central Jails.. ..	60—4—100	55—5/2—70—7½/2—85.
	Matron— Superintendent	75—5—150	70—7½/2—130.
	Assistant Superintendent ..	35—1—40	32—1/2—35.
	Teachers and Instructors—		
	Oriya teacher	50—2—70	40—3/2—55—2/2—65.
	Teachers and Instructors ..	35—35—1½—50—1—60; 35—1—50; 25—1—50; 20—1—30; 25—1—40.	30—3/2—45—2/2—55; 28—2/2—50; 23—2/2—45; 20—2/2—24—1/2—28; 25—2/2—29—½—33.
	Weaving Masters, Teacher and Instructor.	35—1½—50; 40	30—3/2—45.
	Weaving Master, Tailoring Instructor, and Master Tailor.	30—1—35; 35	28—2/2—32—1/2—33.
	Bandmasters	75—1—85	65—2/2—75.
	Carpentry Instructor ..	75—5—100	65—5/2—70—7½/2—85.
	Mason Instructors ..	40	35—5/2—55.
	Carpenters and Blacksmith foreman.	45—2½—60	35—5/2—55.
	Carpenter foreman ..	46	(same as above)

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
28. Jails and Convict Settlements—*cont.*	Headmasters, Certified Schools.	75—5—100—10—150 ; 150—10—250.	70—10/2—130; 140—15/2—200.
	Miscellaneous posts —		
	Sub-Assistant Surgeons ..	75—5—175 ; 200	65—7½/2—110—10/2—170.
	Compounders	33—34—1/2—35—5/5—40 ; 50 .. 30—1/2—35—5/5—40; 20 ..	28—1/2—40, with Presidency allowance of Rs. 2½ for men in the City.
	Nursing orderlies	15—1—20	12—17 ; *plus* Presidency allowance for men in the City.
	Binding Maistri	25—1—30	24—2/2—26—1/2—28.
	Manufactory and Contingent Establishments—		
	Central Jail, Vellore—		
	Boot and sandal overseer.	150—10—250	125—15/2—200.
	Carpet Foreman ..	75—5—100	65—5/2—70—7½/2—85.
	Dyeing Master	75—5—100	65—5/2—70—7½/2—85.
	Carpenter Maistri ..	35	30
	Additional Carpenter Maistri.	45—2½—60	35—5/2—55.
	Central Jail, Trichinopoly— Carpenter Maistri ..	45—2½—60	35—5/2—55.
	Additional Carpenter Maistri.	45—2½—60	35—5/2—55.
	Workshop Maistri ..	35	30
	Central Jail, Coimbatore— Weaving Master ..	100—5—125	85—5/2—90—7½/2—105.
	Warping Master ..	100—5—125	85—5/2—90—7½/2—105.
	Dyeing Master	150—5—200	120—10/2—175.
	Assistant Dyeing Master ..	75—5—100	65—5/2—70—7½/2—85.
	Engineer	200—10—300	175—15/2—250.
	Chargemen	60—2—80	55—3/2—70.
	Mechanic Fitter ..	40—2—50 plus 2 Personal allowance.	35—4/2—43—2/2—45.
	Tailor Maistri	40—2—50	35—4/2—43—2/2—45.
	Carpenter Foreman ..	45—2½—60	35—5/2—55.
	Additional Carpenter Foreman.	45—2½—60	35—5/2—55.
	Engine driver	40	35
	Blacksmith Foreman ..	35	30
	Moulder	35	30
	Manufactory clerks ..	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Jobber Weaving ..	40—2—50	35—4/2—43—2/2—45.
	Do.	35—1—40	30—2/2—36.
	Do.	30—1—35	28—2/2—32—1/2—33.
	Lorry Driver	35	30
	Engine Driver—Spinning Mill.	60—2—80	55—3/2—70.
	Oil Engine Drivers ..	25—1—35	23—2/2—33.
	Spinning Master ..	200—10—300	175—15/2—250.
	Spinning Assistant Jobbers.	40—2—60	35—4/2—55.
	Roller Coverers ..	30—1—35	20—2/2—32—1/2—33.
	Mill writer	30—2—60	28—4/2—40—3/2—55.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
28. Jails and Convict Settlements—*cont.*	Manufactory and Contingent Establishments—*cont.*		
	Penitentiary, Madras—		
	Lorry Driver	40	35.
	Manager, Quinine Branch.	100—5—175	85—7½/2—100—10/2—150.
	Central Jail, Cannanore—		
	Carpenter Foreman ..	45—2½—60	35—5/2—55.
	Additional Carpenter Foreman.	45—2½—60	35—5/2—55.
	Lorry Driver	35	30.
	Central Jail, Salem—		
	Aluminium Foreman ..	40 plus 5 Personal allowance ..	35.
	Blacksmith Foreman ..	45—2½—60	35—5/2—55.
	Carpenter	45—2½—60	35—5/2—55.
	Additional Carpenter ..	45—2½—60	35—5/2—55.
	Handloom Maistri ..	30—1—45	28—2/2—40.
	Central Jail, Bellary—		
	Carpenter Foreman ..	45—2½—60	35—5/2—55.
	Manufactory Clerk ..	35	30.
	Central Jail, Vizagapatam—		
	Carpenter Foreman ..	45—2½—60	35—5/2—55.
	Borstal School, Tanjore—		
	Manufactory Clerk ..	35—60	30—3/2—45—2/2—55.
	Central Jail, Rajahmundry—		
	Engine Driver	40	35.
	Central Jail, Trichinopoly—		
	Engine Driver	40	35.
	Central Jail, Coimbatore—		
	Engine Drivers	40—2—60	35—4/2—55.
	Central Jail, Salem—		
	Engine Driver	45	40.
	Central Jail, Bellary—		
	Electric Wiremen ..	30—2—50	28—4/2—36—3/2—45.
	Borstal School, Tanjore—		
	Chargeman Driver ..	50—2—70	40—3/2—55—2/2—65.
	Senior Certified School, Chingleput—		
	Electrician	50—2—70	40—3/2—55—2/2—65.
	Central Jail, Rajahmundry—		
	Carpenter Maistri ..	40	35.
	Central Jail, Coimbatore—		
	Assistant Tent Maistri ..	35—1—45	32—2/2—40.
	Fitter in charge of Pumping engines.	30—1—40	28—2/2—38.
	Assistant Tailor Maistri ..	30	25.
	Spinning Head Jobber ..	50—2½—75	45—5/2—65.
	Penitentiary, Madras—		
	Carpenter Foreman ..	45—1—50	35—5/2—55.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
28. Jails and Convict Settlements—*cont.*	Manufactory and Contingent Establishments—*cont.* Central Jail, Bellary— Wool Spinning Supervisor.	85—5—125	70—7½/2—100.
	Central Jail, Rajahmundry— Electrician	50—2—70	40 -3/2—55—2/2—65.
	Central Jail, Coimbatore— Electrician	80—7½—125—5—130	70—7½/2—100.
	Central Jail, Cannanore— Engine Driver	35—2—45	30—2/2—40.
	Senior Certified School, Chingleput— Wireman	30—2—40	28—3/2—37.
29. Police	Inspector of Police	First grade .. 275	250.
		Second grade .. 225	200.
		Third grade .. 175	150. (Probationers undergoing practical training, 100.)
	Sub-Inspectors of Police	First grade .. 125	120.
		Second grade .. 110	100.
		Third grade .. 100	85.
		Fourth grade .. 75	70.
		Fifth grade .. 60	55. (Probationers undergoing practical training, 35.) NOTE.—The Inspectors and Sub-Inspectors in the City will be on the same scale of pay as those in the mufassal, with a special pay of Rs. 15 and Rs. 10 per mensem for Inspectors and Sub-Inspectors, respectively.
	Sergeants-Major and Sergeants.	Sergeants-Major .. 275 ; 220	275 ; 220.
		Sergeants .. 200 ; 175 ; 150.	200 ; 175 ; 150.
		Pay in the mufassal. RS. / Pay in Madras. RS.	
	Head constables	First grade .. 35 / 42	34.
		Second grade .. 30 / 38	30.
		Third grade .. 27 / 35	26. Men in the Madras City Police to draw the same pay as in the mufassal with Presidency allowance in addition and a special pay of Rs. 5½ per mensem.
	Constables	22—1/3—28—1/4—30 (City) ; 16½—17½—19½—21½ ; 17—18—20—22 (mufassal).	16—16½—19½—21½. NOTE.—Men in the City to draw the Presidency allowance and a special pay of Rs. 4 per mensem.
	Havildars-Major	45	45.
	Jamadar	45—5/3—65	45—5/3—65.
	Head sowar	37	37.
	Sowars	24—1/3—30—1/4—32	24—1/3—30—1/4—32.
	Boat crew establishment—		
	Drivers	40—1—45	40—2/2—44—1/2—45.
		35—1—40	35—2/2—39—1/2—40.
	Syrangs	25—25—25—1—35	25—2/3—27—2/2—35.
	Tindals	20—1/2—25	20—1/2—25.
	Lascars	17½—1/2—20—1/5—21—1/5—22	17½—1½/2—19—1/2—20—1/5—22.
	Boatmen	17½—1/2—20—1/5—21—1/5—22	17½—1½/2—19—1/2—20—1/5—22.
	Librarian	20—1—35	19—2/2—25—1/2—30.
	Totis	10 to 13½	10 to 13½.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(a) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
29. Police—*cont.*	Managers of the District Police offices, Kallar Reclamation office and of the Finger-Print Bureau and Crime Branch.	125—7½—200	100—15/2—175.
	Cash-keeper, Office of the Commissioner of Police.	100—5—150	100—7½/2—115—10/2—125.
	Shroff	40—40—1½—55—1—65	30—3/2—45—2/2—55 with Presidency allowance of Rs. 6-8-0.
	Testers in the C.I.D. ..	65—3—125	60—6/2—120.
	Clerks in the Finger-Print Bureau.	65—4—125; 40—40—1½—55—1—65.	55—5/2—70—7½/2—100; 30—3/2—45—2/2—55 with Presidency allowance.
	Photographer of the C.I.D. ..	150—5/2—175	125—5/2—150.
	Clerks, C.I.D. (Temporary) ..	125	100.
	Photographer in the Central Crime Branch.	85—4—125	75—5/2—100.
	Instructor in Plan Drawing in the Vellore Training School.	100—2½—125	85—3/2—100.
	Riding Instructor	40—2—50	40—4/2—48—2/2—50.
	Munshi for probationers ..	60—3—75	55—3/2—61—4/2—65.
	Orderlies in the C.I.D. ..	22—27	12, 16, 16½, 17½, 19½ plus Presidency allowance and special pay of Rs. 4 per mensem.
	Special Police, Malabar— Subadar	125—5/2—150	†
	Jamedar	65—5/2—80	†
	Havildar-Major	40—1/2—45	†
	Havildar	35—1/2—40	†
	Naicks	30—1/2—35; 30—1—35	†
	Constables	20—1/2—25	†
Electrical Department.	Junior Engineers	175; 140; 130—10—250	100—10/2—110—15/2—200.
	Supervisors	90, 130, 140, 150; 130—10—250; 80—7½—130.	70—10/2—110—15/2—200.
	Head Draughtsmen ..	225	150—15/2—210.
	Draughtsmen I, II and III grades.	130, 125, 110, 60—100 and 50—100..	50—4/2—90.
	Tracers	35, 40, 45 and 50	28—2/2—42—1/2—45.
	Sanitary Inspector	.... (a)	40—4/2—60.
	Sub-Assistant Surgeon ..	.... (a)	65—7½/2—110—10/2—170.
	Compounder	.... (a)	28—1/2—40.
36. Scientific Departments.	Personal Assistant to the Superintendent, Museum.	125—5—175—7½—250	100—10/2—200.
	Sub-Librarian, Connemara Library.	70—70—10—150—5—175	60—10/2—120—15/2—150.
	Science Assistants (including the post of Numismatic Assistant now held in abeyance).	125—5—175—7½—250	100—10/2—200.
	Taxidermist	55—1—65; 40—1—50	50—2/2—60; 35—2/2—45.
	Draughtsman-Photographer ..	55—1—65	50—2/2—60.
	Caretaker	40—1—50	35—2/2—45.
	Attendants	40—40—1½—55—1—65	30—3/2—45—2/2—55 plus Presidency allowance.
	Attender	20—1/2—25	19—1/2—24.
	Printer	20—1/2—25	19—1/2—24.
	Chemist (Temporary) ..	125	100.

† No alteration.

(a) Newly proposed.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
37. Education ..	Superintendent, Office of the Director of Public Instruction.	150—10—350	125—15/2—200—20/2—300.
	Assistant Lecturers and Assistant Professors, Subordinate Collegiate Service.	125—5—175—7½—250 ; 250—10—300.	100—10/2—200.
	Teachers—Cadre of School Assistants.	75—5—100—10—150 ; 150—10—250.	70—10/2—130 ; 140—15/2—200.
	Deputy Inspector of Schools ..	75—5—100—10—150 ; 150—10—250.	70—10/2—130 ; 140—15/2—200.
	Deputy Inspector of Schools, Junior Grade.	50—2½—75	50—5/2—70.
	Sub-Assistant Inspectresses ..	75—5—100—10—150 ; 150—10—250.	70—10/2—130 ; 140—15/2—200.
	Supervisors	40—40—2—60—1—70	35—3/2—50—2/2—60.
	Certificated Secondary Grade Teachers. Men ..	35—35—1½—50—1—60	Men 30—3/2—45—2/2—55.
	Certificated Secondary Grade Teachers. Women.	45—3—90 ; 100	Women Do.
	Higher Elementary Grade Teachers. Men ..	25—1—50	Men 23—2/2—45.
	Higher Elementary Grade Teachers. Women.	27½—1½—50	Women Do.
	Lower Elementary Grade Teachers. Men ..	20—1—30	Men 20—2/2—24—1/2—28.
	Lower Elementary Grade Teachers. Women.	22½—1½—45	Women Do.
	Pandits and Munshis ..	40—2—50 ; 50—3—65 ; 75—4—95 ; 100—5—125.	35—4/2—43—2/2—45 ; 45—5/2—60 ; 65—7½/2—110 ; 65—5/2—80 ; 80—10/2—100.
	Combined Drawing and Needlework Mistresses (Women's branch).	125—5—150	100—5/2—125.
	Teachers (Amini Divi Islands) —Men.	25—1—35	24—2/2—28—1/2—33.
	Drawing Masters	25—1—50 ; 35—35—1½—50—1—60.	23—2/2—45 ; 30—3/2—45—2/2—55.
	Physical Training Instructors.	25—1—50 ; 35—35—1½—50—1—60.	(Drawing Masters and Physical Training Instructors, bracketed together)
	Physical Directors in Colleges.	75—5—100—10—150	70—10/2—130. Designation to be changed to Senior Physical Director.
	Assistant Physical Director ..	150—10—250	140—15/2—200.
	Manual Training Instructors ..	35—35—1½—50—1—60 plus special pay of Rs. 8 or 12 ; 80—4—120.	30—3/2—45—2/2—55 ; 70—5/2—95.
	Workshop Instructor ..	180	150.
	Commercial Teachers ..	60—4—80 ; 80—4—120	55—5/2—70 ; 70—5/2—95.
	Mechanics	40—2—60 ; 65—5—95	38—2/2—50.
	Shift operators	75—5—100	70—5/2—90.
	Workshop Assistants ..	60—2—80 ; 40—2—60 ; 25—1—50 ..	55—3/2—70 ; 35—4/2—55 ; 23—3/2—35—2/2—45.
	Carpenter	25—1—50 ; 40—2—60	23—2/2—45 ; 35—4/2—55.
	Foreman fitter	40—2—60	35—4/2—55.
	Instrument repairers ..	30—1—50 ; 60—2—80	28—3/2—37—2/2—45 ; 35—3/2—53—2/2—55.
	Sergeants	30—2—40 ; 50—2—80 ; 50—2½—75 ..	28—3/2—37 ; 45—5/2—70.
	Weaving and Spinning Assistants—		
	Men's Branch	35—1½—50	30—3/2—45.
	Women's Branch ..	40	(Men's Branch and Women's Branch, bracketed together)
	Power-House Superintendent, College of Engineering, Guindy.	250—10—350	225—15/2—300.
	Assistant Instructors, Engineering College, Guindy.	200—10—300 ; 125—130—10—250 ..	100—10/2—200.
	Pump House Operators, College of Engineering, Guindy.	20—1—25	19—2/2—23—1/2—24.
	Laboratory Assistants in the College of Engineering, Guindy. (Hydraulic Engineering, Mechanical Engineering and strength of materials.)	125—130—10—250	100—10/2—110—15/2—200.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
37. Education—*cont.*	Religious Instructor, Government Training School for Masters, Malappuram.	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Hindustani munshi in the Government Hobart Secondary and Training School for Muhammadan Women, Royapetta.	50—3—65	45—5/2—60.
	Government Oriental Manuscripts Library—		
	Librarian	125—5—175	100—10/2—150.
	Assistant Librarian	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.
	Arts Colleges—		
	Engineering College, etc.—		
	Demonstrators	65	55.
	Instructor	65	55.
	Tutor	65	55.
	Sub-Assistant Surgeons	75—5—175 ; 200	65—7½/2—110—10/2—170.
	Compounder	30—1/2—35—5/5—40	28—1/2—40.
	Ward attendant	12—18	12—17.
	Mechanics	40—2—60 ; 40—1—50	38—2/2—50.
	Assistant Instructors	80—7½—125 (efficiency bar)—130—10—250.	70—10/2—110—15/2—200.
	Assistant Instructors and Instructors in Engineering College and Teachers' Colleges.	40—2—60	35—4/2—55.
	Engineering College—		
	Maistri	60—2—80 ; 40—1—55 ; 20	50—4/2—70 ; 30—2/2—50 ; 19.
	Battery room attender	30—2—40	28—3/2—37.
	Store-keeper	40—2—50	30—3/2—45—2/2—55.
	Laboratory Assistants	130—10—250	100—10/2—110—15/2—200.
	Wireman	35—1—50	30—2/2—44—1/2—45.
	Cleaners	20—1/2—25	19—1/2—24.
	Assistant Instructor	50—2½—100	50—4/2—90.
	Training College for Women—		
	Teachers and Instructors	45, 35, 40	30, 30, 35.
	Matrons	30	30.
	Government Secondary Schools for Girls—		
	Urdu munshi	25	23.
	Training schools—		
	Masters— Teachers, Pandits and Instructors.	75, 50, 40, 35, 25	70, 45, 35, 30, 23.
	Assistant Manual Training Instructors.	30	28.
	Training schools—		
	Mistresses— Teacher and Instructor.	26	24.
	Oriental Manuscripts—		
	Pandits	30—1—40	28—2/2—38.
	Linesmen	35—35—1½—50—1—60	30—3/2—39—2/2—45.
	Electricians	30—2—40	30—3/2—39—2/2—45.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
37. Education—*cont.*	Fitters	40—1—45	35—2/2—39—1/2—40.
	Instrument repairers, College of Engineering.	30—1—50 .. .. .. 60—2—80	28—3/2—37—2/2—45. 35—3/2—53—2/2—55.
	Stokers and cleaners, College of Engineering.	20—1—25	19—2/2—23—1/2—24.
	Battery room attendants, College of Engineering.	35—1—50 .. .. .. 30—1—40	28—3/2—37.
	House-keeper (Women's Branch).	65—4—85	60—5/2—75.
	Museum keepers and Gas Superintendent.	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency allowance.
	Blacksmiths and fitters in schools.	40—2—60	35—4/2—55.
38. Medical and 39. Public Health.	Lady Apothecary	150—5—200—10—300	*
	Sub-Assistant Surgeons ..	75—5—175; 200	65—7½/2—110—10/2—170.
	Non-medical Lecturers ..	125—5—175—7½—250; 250—10—300 (for one post, the scale is continuous without the selection grade on 250—10—300).	100—10/2—200.
	Assistant Lecturers ..	75—5—100—10—150; 150—10—250; 100—5—150—10—200.	70—10/2—130; 140—15/2—200.
	Matrons and Ward Sisters ..	300—20—400; 200—20—300; 175—10—225; 150—5—200.	(i) If recruited in Great Britain—300—40/2—380—20/2—400. (ii) If recruited locally—250—25/2—325. Matrons, I Grade— (i) 200—40/2—280—20/2—300. (ii) 175—25/2—250. Matrons, II Grade—175—25/2—250. Matrons, III Grade—150—15/2—195. Ward sisters— (i) 150—10/2—200. (ii) 125—10/2—175.
	Senior Staff Nurses	100—5—125	85—5/2—120.
	Nurses	75—2½—125; 60—2½—90; 40—5/2—75.	65—5/2—120; 55—3/2—70—5/2—75 35—5/2—65.
	Nurse house-keepers ..	100—5—125; 70—2—100; 40 ..	85—5/2—105; 60—3/2—81—4/[illegible] —85; 35.
	Sisters	150—5—200	125—10/2—175.
	Nuns	75	70.
	Midwives	30—2—50—2—70	30—3/2—45—2/2—55.
	Compounders	50; 33—⅓—34—⅓—35—5/5—40; 30—½—35—5/5—40.	28—1/2—40 with Presidency allowance for men in Madras City.
	Non-medical Lecturers ..	125—5—175—7½—250; 250—10—300.	*100—10/2—200.
	Demonstrators	250; 100; 75; 65; 50	200; 100; 75; 55; 45.
	Non-medical Assistant Lecturers.	150—10—250; 75—5—100—10—150.	140—15/2—200; 70—10/2—130.
	Non-medical Laboratory Assistants.	80—5—150—10—250 .. .. 70—5—100—10—150	70—10/2—170—15/2—200. 60—10/2—110—15/2—125.
	Third Assistant to the Chemical Examiner.	75—5—100—10—150	70—10/2—130.
	Chemical and Bacteriological Junior Assistants, King Institute, Guindy.	100—100—10—200	85—15/2—175.

* Since abolished.

II. NON-GAZETTED OFFICERS—*cont.*

ajor Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
38. Medical and 39. Public Health—*cont.*	Senior Assistant, Vaccine section.	150—10—250	125—15/2—200.
	Junior Assistants, Vaccine section.	80—5—150	70—7½/2—115—10/2—125.
	Sample-takers	50—5—100	45—8/2—85.
	X-Ray Assistant and Electrical treatment Assistant, X-Ray Institute, Madras.	60—4—80	55—5/2—70.
	X-Ray Assistant in the Head-quarters Hospital, Vizagapatam.	35—60	30—3/2—45—2/2—55.
	Photographer, X-Ray Institute, Madras.	60—4—80	55—5/2—70.
	Assistant photographer, X-Ray Institute, Madras.	40—65	30—3/2—42—2/2—50.*
	Dark-room Assistant and photographer in the Rayapuram Hospital.	40—65	30—3/2—42—2/2—50.*
	X-Ray Assistant photographer, Headquarters Hospitals, Madura and Vizagapatam.	35—60	30—3/2—42—2/2—50.*
	Dark-room Assistant, Headquarter Hospital, Ootacamund.	35—60	30—3/2—42—2/2—50.*
	Photographer, King Institute, Guindy.	75—5—100	55—5/2—70.
	Theatre assistants	35—1/2—40 (City); 30—1/2—35 Mufus al.	28—1/2—32.*
	Nursing orderlies (fully qualified).	25—1/2—30; 20—1/2—25 (City); 20—1/2—25; 15—1/2—20 Mufassal.	19—1/2—24;* 15—1/2—19.*
	Nursing orderlies (unqualified).	15—20; 12—18	12—17.
	Technicians	40—40—1½—55—1—65; 35—35—1½—50—1—60.	30—3/2—57.*
	Laboratory attendant, King Institute, Guindy.	35—60	28—3/2—37—4/2—45.
	Laboratory attendants, first grade.	30—2—50	28—3/2—37—4/2—45.
	Laboratory attendants, second grade, in Medical Colleges and Schools and King Institute, Guindy.	23—23—23—1—35; 20—1—35; 20—1—34; 20—1—30.	19—2/2—25—1/2—30.*
	Overseer, King Institute at Guindy.	100—5—150	85—8/2—125.
	Assistant Overseers	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Storekeeper	50—5—100	45—8/2—85.
	Laboratory Assistants ..	80—5—150—10—250	70—10/2—170—15/2—200.
	Mechanic, King Institute ..	120—5—150	100—5/2—105—10/2—125.
	Gymnastic instructors ..	50; 35—60; 25—1—50; 25 ..	45; 30—3/2—45—2/2—55; 23—2/2—45; 23.
	Artists	85—4—125; 40—65	75—5/2—100; 30—3/2—45—2/2—55.
	Draughtsmen	65—4—85; 40—65	55—5/2—70*; 30—3/2—45—2/2—55.*
	Mechanics and Assistant Mechanics.	125—5—150; 60—3—75; 35—1—45; 25—1—30; 45—2—65.	100—5/2—105—10/2—125; 55—5/2—70; 32—2/2—40; 24—2/2—28; 40—4/2—60.
	Chargeman	100—5—150	85—8/2—125.
	Electricians	70—2½—100; 60; 40	60—4/2—80—5/2—85; 55; 35.
	Electrician mechanics in mufassal hospitals.	30—1—40; 20—35	28—2/2—38; 19—2/2—25—1/2—30.
	Engine-drivers	45—2—65; 35—2—55; 35—1—45 ..	40—4/2—60; 30—4/2—50; 32—2/2—40.

* Men in the city will draw Presidency allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
38. Medical and 39. Public Health—*cont.*	Sergeant, General Hospital ..	75	70.
	Laundry Supervisor ..	40—65	30—3/2—42—2/2—50 †.
	Work mistress	60—4—80—5—90	55—5/2—75.
	Weaving masters	40—2—50 ; 25—35	37—2/2—39—3/2—45 ; 24—2/2—32.
	Head Overseer	100—5—150	85—8/2—125.
	Deputy Overseer	80—4—100	75—5/2—85.
	Pharmacist, Medical College, Vizagapatam.	50—5—100	50—8/2—90.
	Weighmen	20—25 ; 15—20	17—1/2—22 † ; 12—17 (scale for peons).
	Indian School of Medicine staff.		
	Lecturers	120—10—250	100—10/2—160—15/2—220.
	Assistant Lecturers	65—5—150	60—7½/2—90—10/2—130.
	Demonstrators	50	45.
	Herbarium Superintendent ..	85—5—120	75—7½/2—105.
	Nurses	75—2½—125 ; 35	65—5/2—120 ; 32.
	Head attendant	23, 23, 23—1—35	19—2/2—25—1/2—30. †
	Compounder	30—1/2—35—5/5—40	28—1/2—40. †
	Pharmacy Supervisors ..	25	24.
	Compounding attenders ..	20—1—30	19—2/2—23—1/2—28.
	Compounder, King Institute, Guindy.	30—½—35—5/5—40—50	28—1/2—40.
	Municipal Health Officers (second class).	100—10—200—10—300	85—15/2—190—20/2—250.
	Assistant District Health Officers.	100—10—200—10—300	85—15/2—190—20/2—250.
	Health Inspectors	125—5—140 ; 60—3—120	55—5/2—110.
	Superintendent, Experimental Filters, Guindy.	125—5—150—10—200	100—15/2—175.
	Sanitary Investigators and Supervisors.	80—7½—125—130—10—250 ..	70—10/2—110—15/2—200.
	Manager, Office of the Sanitary Engineer.	180—10—240	150—15/2—180—20/2—200.
	Boring Mechanic	40—2½—60	35—5/2—55.
	Mechanic and Filter operator ..	70 ; 45	60 ; 40.
	Town-Planning Assistant ..	150—10—250	125—15/2—200.
	Draughtsmen	80—5—140 ; 50—3—80	90—10/2—120 ; 50—4/2—90.
	Assistant to Public Analyst ..	100—10—200	85—15/2—175.
	Vaccinators	23—1—30 ; 15—1—23 ; 50—1½—65 ; 40—1—50.	22—2/2—24—1/2—28 ; 15—2/2—19—1/2—22 ; 45—3/2—60 ; 35—2/2—45
	Draughtsmen, Sanitary Engineering.	150—10—200 ; 110—6—140 ; 60—4—100 ; 50—3—80.	120—10/2—150 ; 90—10/2—120 ; 50—4/2—90.
	Artist	50—2—80	45—3/2—60—5/2—70.
	Tracers	33, 33, 33—1—50 ; 30, 30, 30—1—50 ; 33—1—45.	28—2/2—42—1/2—45.†
	Storekeepers, linenkeepers, linen clerks, X-Ray and laboratory attendants in the Presidency hospitals and laboratory supervisor and attendant in Chemical Examiner's Office.	23—23—23—1—35	19—2/2—25—1/2—30 *plus* Presidency Allowance.
	Laboratory Assistant and temporary demonstrator in Medical schools.	60	55.
	Temporary nursing orderlies in Presidency hospitals.	20	15 *plus* Presidency Allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
38. Medical and 39. Public Health—*cont.*	Nurse in mufassal hospitals and dispensaries and house-keepers in Mental hospitals.	40	35.
	Pharmacist in mufassal hospitals and dispensaries.	50—5—100	50—8/2—90.
	X-Ray attendants in mufassal hospitals and dispensaries.	20—1—35	19—2/2—25—1/2—30.
	Attendants in mufassal hospitals and dispensaries.	12—18	12—17.
	Attendants in the Indian Medical school.	20—20—20—1—30	19—2/2—23—1/2—28.
	Clerk-compounder attached to Leprosy Relief Campaign.	33	28 *plus* Presidency Allowance.
	Health visitors in the Women and Children Hospital, Madras.	75—2½—125	65—5/2—120.
	Male nurses in mufassal hospitals and dispensaries.	15—2—25	15—3/2—24.
	House-keeper in Medical Colleges.	25	23.
	Temporary work mistress in Mental hospitals.	35	32.
	Attendants in Mental hospitals.	25—1/2—30	19—1/2—24 *plus* Presidency Allowance for attendants in the city.
		20—1/2—25 ; 15—1/2—20	15—1/2—19 *plus* Presidency Allowance for attendants in the city.
	Attendants in Mental hospitals (temporary).	20 ; 15	15 *plus* Presidency Allowance for attendants in the city.
	Linen attendants in Government General, Ophthalmic and Victoria Caste and Gosha hospitals.	15—20 (scale of pay for peons in the city).	12—17 *plus* Presidency Allowance.
	Gas mechanic	35—1—45	32—2/2—40.
	Wiremen	30—1—40 ; 20—1—30	19—2/2—23—1/2—24.
	Liftmen	22½ ; 15	12—17 *plus* Presidency Allowance.
	Cleaners	28½ ; 16	12—17 *plus* Presidency Allowance.
	Entomological Assistant under the Malaria Officer.	35—1/2—50	30—3/2—48 *plus* Presidency Allowance
	Care-taker	20—1/2—25	19—1/2—24.
40. Agriculture	Upper Subordinates Farm Managers, Agricultural Demonstrators.	85—5—120—10—170 ; 200 ; 225 ; 250.	75—7½/2—105 ; 105—15/2—150 ; 155—15/2—200.
	Manager, Office of the Director of Agriculture.	150—5—200—10—250	125—10/2—175—15/2—220.
	Supervisor under the Assistant Agricultural Engineer.	100—5—175	85—7½—100—10/2—150.
	Veterinary Assistants	150—5—200 ; 125—5—175 ; 60—4—120.	110—10/2—150 ; 55—5/2—100.
	Sub-Assistant Surgeon	75—5—175	65—7½/2—110—10/2—170.
	Compounders	50 ; 30—40	28—1/2—40.
	Sanitary Inspector	50—5—100	45—8/2—85.
	Store Clerks	20—1—35	19—2/2—33
	Assistant Farm Managers	45—3—75—4—95	Scale not revised.
	Insectory attendant	20—1—25	19—2/2—23—1/2—24.
	Artists	45—2—65—3—95	40—3/2—55—5/2—80.
	Draughtsmen tracers	30—1—50 ; 60—4—100	28—2/2—42—1/2—45 ; 50—4/2—90.
	Fieldsmen	3—1½—50	30—3/2—48.
	Draughtsman	80—5—140	50—4/2—90.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
40. Agriculture—*cont.*	Mechanics	(*a*) 75—5—125; (*b*) 60—4—80; (*b*) 50—5—75; (*c*) 30—3—50.	(*a*) 70—7½/2—100; (*b*) 45—5/2—50—7½/2—65; (*c*) 30—5/2—45.
	Museum curator; Non-technical teacher.	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Laboratory Attendants ..	20—1—35	19—2/2—33.
	Maistris	35—1—40; 25—1—30; 20—1—25; 15—1—20.	32—2/2—36; 24—2/2—28; 19—2/2—23—1/2—24; 15—2/2—19.
41. Veterinary ..	Veterinary Assistants ..	60—4—120; 125—5—175	55—5/2—100; 110—10/2—150.
	Artist and Photographer in the Veterinary College.	85—4—125	75—5/2—100.
	Veterinary Compounders ..	50; 33—34—½—35—5/5—40; 30—½—35—5/5—40.	28—1/2—40 with Presidency allowance for men in the city.
	Mechanic in the Veterinary College.	35—1—40	30—2/2—36.
	Carpenter	23—23—23—1—35	22—2/2—28—1/2—32.
42. Co-operative Credit.	Sub-Deputy Registrars of Co-operative Societies.	150—5—200; 100—5—150 ..	125—10/2—175; 100—5/2—125.
	Auditors	80; 40	75; 35.
	Inspectors of Co-operative Societies.	80—4—100; 40—4—60—2—80 ..	75—5/2—90; 35—5/2—75.
	Manager, Office of the Registrar of Co-operative Societies.	80—4—100	75—5/2—90.
43. Industries (except Fisheries).	Superintendents of Industrial Schools at Madura, Calicut, Bellary and the Trades School at Mangalore.	180—10—250	175—10/2—195—15/2—225.
	Commercial Accountant ..	150—5—200	125—10/2—175.
	Lecturer, School of Technology.	150—10—250	150—10/2—170—15/2—200.
	Supervisors	180—10—250	150—10/2—170—15/2—200.
	First Assistant, Kerala Soap Institute.	180—10—240	150—10/2—170—15/2—200.
	Supervisors, Industrial Engineering Branch.	100—5—175	70—7½/2—100—10/2—150.
	Lecturers in the Textile Institute.	125—5—175; 100—5—150 ..	70—7½/2—100—10/2—150.
	Instructors in the School of Technology.	100—5—150	70—7½/2—100—10/2—150.
	Senior Teachers in the School of Arts and Crafts.	125—5—175; 100—5—125 ..	70—7½/2—100—10/2—150.
	Chemistry Assistants in the Kerala Soap Institute.	125—145; 75—5—100—10—150 ..	70—7½/2—100—10/2—150.
	Chemical Assistant in the Leather Trades Institute.	100—5—150	70—7½/2—100—10/2—150.
	Surveyor in the Engineering branch.	85—4—125	60—5/2—100.
	Mechanics in the Engineering branch.	75—5—125 .. .. .. 50—5—75 .. .. .. 35—3—50	70—7½/2—100. 45—5/2—50—7½/2—65. 30—5/2—45.
	Assistant Teacher, School of Arts and Crafts.	100—5—125	75—5/2—100.
	Superintendent, Silk Farm ..	100	75—5/2—100.
	Instructors in the School of Technology and Industrial Schools.	60—4—100	55—5/2—75.
	Assistant Teachers in the School of Arts.	80—4—100; 60—4—80	55—5/2—75.
	Mechanic in the School of Technology.	45—1½—60	35—5/2—55.
	Electrician in the School of Technology.	45—1½—60	35—5/2—55.
	Instructors in the School of Technology and Industrial Schools.	40—2½—60; 50—2½—70	35—5/2—55.
	Assistant Teachers in the School of Arts.	50—2—60	35—5/2—55.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
47. Miscellaneous Departments—*cont.*	Scout Master	35—35—1½—50—1—60	30—3/2—45—2/2—55.
	Tailoring Instructor, Warden and Weaving Maistri.	35—1½—50	30—3/2—45.
	Teachers and Mistresses—		
	Lower Elementary Grade	(M) 20—1—30 .. .. .. (W) 22½—1½—45	20—2/2—24—1/2—28.
	Higher Elementary Grade	(M) 25—1—50 .. .. .. (W) 27½—1½—50	23—2/2—45.
	Secondary Grade ..	(M) 35—35—1½—50—160 .. .. (W) 45—3—90 ; 100	30—3/2—45—2/2—55.
	Carpentry Instructor ..	45—2½—55	35—4/2—55.
	Midwives	30—2—70	30—3/2—45—2/2—55.
	Compounders	30—1/2—35—5/5—40	28—1/2—40.
	Drill and Drawing Master ..	25—1—30	23—2/2—27—1/2—28.
	Boiler Department—		
	Foreman Fitters	115—5—145	110—7½/2—115—10/2—125.
50. Civil Works ..	Supervisors	80—7½— 125 (E.B.)—130—10—250 .. Recruits with Engineer qualifications start on Rs. 125.	70—10/2—110—15/2—200. Recruits with Engineer qualifications to start on Rs. 100.
	Overseers and Sub-Overseers.	50—2½—100	50—4/2—90.
	Draughtsmen	(*a*) 250—10—300 ; (*b*) 150—10—200 ; (*c*) 110—6—140 ; (*d*) 60—4—100.	(*a*) 150—15/2—210 ; (*b*) 120—10/2—150 ; (*c*) 90—10/2—120 ; (*d*) 50—4/2—90.
	Tracers	30—1—50 (Mufassal) .. .. 33—33—33—1—50 (City)	28—2/2—42—1/2—45 *plus* a Presidency allowance of Rs. 2-8-0 for men in Madras City.
	Dam Superintendent, Periyar.	200—5—250	175—7½/2—190—10/2—220.
	Assistant Dam Superintendent.	150—10—200	125—10/2—175.
	Sluice Superintendent, Bezwada.	85—5—125	75—5/2—90—10/2—100.
	Boat Superintendent, Bezwada.	50—2½—100	50—4/2—90.
	Boat Superintendent, Dowlaishwaram.	60—4—80	55—5/2—70.
	Lock and Wharf Superintendents.	25—1—40 and 20—1—30	20—2/2—30—1/2—35 with Presidency allowance for men in Madras City.
	Anicut Superintendents ..	40—2—60 ; 21	35—4/2—55 ; 20.
	Personal Assistant to the Consulting Architect.	300—10—400	225—15/2—300, when the Consulting Architect is a part-time officer or 150—15/2—210 if and when the Consulting Architect becomes a full-time officer.
	Estimator in Consulting Architect's office.	110—6—140	90—10/2—120.
	Blue Print Operators	33—50 .. .. 30—1—45 .. .. .. 30 .. .. 20	20—2/2—30—1/2—35 *plus* a Presidency allowance of Rs. 2-8-0 for men in Madras City.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
50. Civil Works—*cont.*	Stock Verifier	100—5—150—10—200	85—10/2—145—15/2—175.
	Telephone gumastas	20—1/2—25 .. .. .. 25—1/2—35	19—1/2—24. 23—2/2—33.
	Overseer, Humpi Ruins ..	65—5—140	50—4/2—90.
	Government Horticulturist ..	75—5—125	65—5/2—70—7½/2—100.
	Mechanical Foreman ..	110	90.
	Irrigation conservancy subordinates.	20—1/2—25	19—1/2—24.
	Forwarding Officer	35	30.
	Lorry drivers ..	40—60 .. .. 55	40—2/2—50.
	Maistris	50—2½—100 .. .. .. 35—1—55 .. .. .. 30—1—50 .. .. .. 30—1—45 .. .. .. 30—1½—45	50—4/2—90. 30—2/2—50. 28—2/2—40.
	Store-keepers ..	200—10/2—250 .. .. .. 100—2½—125 .. .. .. 80—2—100—5—125 .. .. 65—3—78	150—5/2—155—7½/2—200. 70—3/2—85—5/2—100. 50—5/2—70.
	Ledger Verifier	65—4—85	55—5/2—70 *plus* Presidency allowance.
	Conservancy Sergeant ..	60—2—80	55—3/2—70.
	Canal clerks	20—1—30	19—2/2—23—1/2—28.
	Navigation Superintendent ..	50—2½—100	50—4/2—90.
	Quarry Superintendent ..	20—1—30	19—2/2—23—1/2—28.
	Gate Keepers	20—1—25; 12—18	19—½—24; 12—17.
56. Stationery and Printing.	The Staff in the General Branch—		
	Computers— Head computers ..	60—2—80	55—3/2—70.
	Computers	40—2—60	35—4/2—55.
	Time-keepers	40—2—50; 30—2—40	35—4/2—43—2/2—45; 28—3/2—37.
	Warehousemen	30—2—50; 15—1—30	28—4/2—36—3/2—45; 15—2/2—25—1/2—28.
	Head despatcher	80—5—120	70—7½/2—100.
	Despatchers	30—2—50; 15—1—30	28—4/2—36—3/2—45; 15—2/2—25—1/2—28.
	Staff for Supervision—		
	Foremen	100—5—150; 60—4—100; 60—4—80; 30—2—60.	85—7½/2—115—10/2—125; 55—5/2—70—7½/2—85; 50—4/2—62; 28—4/2—40—3/2—55.
	Assistant foremen	40—2—50; 30—2—40; 15—1—30 ..	35—4/2—43—2/2—45; 28—3/2—37; 15—2/2—25—1/2—28.
	Overseer	150—5—200	125—10/2—175.
	Indian warders	25—1—30	24—2/2—26—1/2—28.
	The Mechanical Branch—		
	Mechanics and Assistant electricians.	30—2—60; 15—1—30	28—4/2—40—3/2—55; 15—2/2—25—1/2—28.
	Head electrician	130—10—250 plus Madras house allowance.	*For degree holders.* 100—10/2—110—15/2—200 plus Madras house allowance. *For diploma holders.* 70—10/2—110—15/2—200 plus Madras house allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Revised scale of pay. (4)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.
56. Stationery and Printing—*cont.*	Stereo and electro typers	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.
	Punch cutters		
	Engraver and Dressers		
	Mono-type caster attendants	25—1½—40 ; 20—1½—35	23—3/2—35—2/2—37 ; 19—3/2—31—2/2—33.
	Type-casters	15—1—30	15—2/2—25—1/2—28.
	Finishers		
	Roller-casters		
	Rubberstamp makers	30—2—50	28—4/2—36—3/2—45.
	The Operatives—		
	Pressmen	20—1—30	19—2/2—27—1/2—28.
	Machine-minders	30—2—40 ; 20—1—30	28—3/2—37 ; 19—2/2—27—1/2—28.
	Compositors	30—2—50 ; 20—1—30 ; 15—1—25	28—4/2—36—3/2—45 ; 19—2/2—27—1/2—28 ; 15—2/2—23—1/2—24.
	Binders	40—2—50 ; 30—2—40 ; 20—2—30 ; 15—1—20.	35—4/2—43—2/2—45 ; 28—3/2—37; 19—3/2—28 ; 15—2/2—17—1/2—19.
	Form Carriers	15—1—20	15—2/2—17—1/2—19.
	Readers and copyholders—		
	Head Reader	150—5—200	125—10/2—175.
	Readers	100—5—150 ; 60—4—100 ; 30—2—60.	85—7½/2—115—10/2—125 ; 55—5/2—70—7½/2—85 ; 28—4/2—40—3/2—55.
	Copyholders	20—2—30 ; 15—1—20	19—3/2—28 ; 15—2/2—17—1/2—19.
	Counters	23, 23, 23—1—35 ; 15—20	19—2/2—25—1/2—30*; 12—17*.

(*b*) CLERICAL AND MENIAL STAFF COMMON TO DEPARTMENTS.

(*i*) *Managers, Accountants, Clerks, Typists and the like.*

Pay as shown in the Detailed Budget Estimates.	Detailed old scale.	Revised scale.
RS.	RS.	RS.
(300—350)	300—10—350	250—15/2—280—20/2—300.
(200—250)	200—10—250	175—15/2—220.
(150—250)	150—5—200—10—250.	125—10/2—175—15/2—220.
(180—240)	180—10—240	150—15/2—180—20/2—200.
(150—200)	150—5—200	125—10/2—175.
(125—175)	125—5—175	100—10/2—150.
(125—150)	125—5—150	100—7½/2—115—10/2-125.
(100—150)	100—10—150	
(85—125)	85—4—125	70—5/2—85—7½/2—100.†
(65—125)	65—4—125	55—5/2—70—7½/2—100.
(80—120)	80—4—120	70—5/2—85—7½/2—100.
(80—100)	80—4—100	70—5/2—85.

Pay as shown in the Detailed Budget Estimates.	Detailed old scale.	Revised scale.
RS.	RS.	RS.
(65—85)	65—4—85	55—5/2—70.*
(60—80)	60—4—80	55—5/2—70.
(40—80)	40, 40—2½—65—3/2—80.	37—3/2—70.
(50—70)	50—2—70	40—3/2—55—2/2—65.
(40—65)	40, 40—1½—55—1—65.	30—3/2—45—2/2—55.*
(35—60)	35, 35—1½—50—1—60.	30—3/2—45—2/2—55.
(35—50)	35—1½—50	30—3/2—45.
	35—1—50	28—2/2—50.
(25—50)	25—1—50	23—2/2—45.
(25—40)	25—1—40	25--2/2—29—1/2—33 ; 19—2/2—23—1/2—28.
(30—35)	30—1—35	28—2/2—32—1/2—33.
(23—35)	23, 23, 23—1—35	19—2/2—25—1/2--30.*
(20—35)	20—1—35	Do.
(20—30)	20—1—30	20—2/2—24—1/2—28.

* With Presidency allowance.

† With Madras House allowance.

(*b*) Clerical and Menial Staff common to Departments—*cont.*

(*ii*) *Attenders, Daffadars, Chobdars, Peons and the like.*

Pay as shown in the Detailed Budget Estimates.	Detailed old scale.	Revised scale.
RS.	RS.	RS.
(23—35) ..	23, 23, 23—1—35 ..	19 -2/2—25—1/2—30.*
(20—35) ..	20—1—35 ..	Do.
(20--25) ..	20—1 Biennial—25	17—1/2—22.*
(18—23) ..	18—1 Biennial—23	
(15—20) ..	First 4 years 15.	12.*
	Next 4 ,, 16.	13.*
	,, 5 ,, 17.	14.*
	,, 6 ,, 18.	15.*
	,, 6 ,, 19.	16.*
	Over 25 ,, 20.	17.* (for 5 years).

Pay as shown in the Detailed Budget Estimates.	Detailed old scale.	Revised scale.
RS.	RS.	RS.
(12—18) ..	First 3 years 12	.. First 4 years 12.
	Next 3 ,, 13	.. Next 4 ,, 13.
	,, 4 ,, 14	.. ,, 5 ,, 14.
	,, 4 ,, 15	.. ,, 6 ,, 15.
	,, 5 ,, 16	.. ,, 6 ,, 16.
	,, 6 ,, 17	.. Over 25 years (say for 5 years) 17.
	Over 25 ,, 18	

* With Presidency allowance.

INDEX

PAGES

I—*cont.*

J

K

PAGES

K—*cont.*

L

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